1990-91
Public Accounts

FINANCIAL STATEMENTS AND SCHEDULES OF THE FUNDS COMPRISING THE CONSOLIDATED REVENUE FUND

FOR THE FISCAL YEAR ENDED MARCH 31, 1991

PROVINCE OF
BRITISH COLUMBIA

MINISTRY OF
FINANCE AND
CORPORATE RELATIONS

HON. GLEN CLARK
Minister of Finance and Corporate Relations

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The Honourable DAVID C. LAM, C.M., B.A., M.B.A., LL.D.
Lieutenant Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1991.

GLEN CLARK
Minister of Finance
and Corporate Relations

Ministry of Finance
and Corporate Relations
Victoria, British Columbia
November 29, 1991

November 29, 1991
Victoria, British Columbia

The Honourable GLEN CLARK
Minister of Finance and Corporate Relations

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1991.

Respectfully submitted,

ALAN J. BARNARD
Deputy Comptroller General
Acting for the Comptroller General

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Note: There is another volume of the Public Accounts, entitled: Consolidated Reporting Entity, Trust Funds and Summaries of Financial Information Reports.

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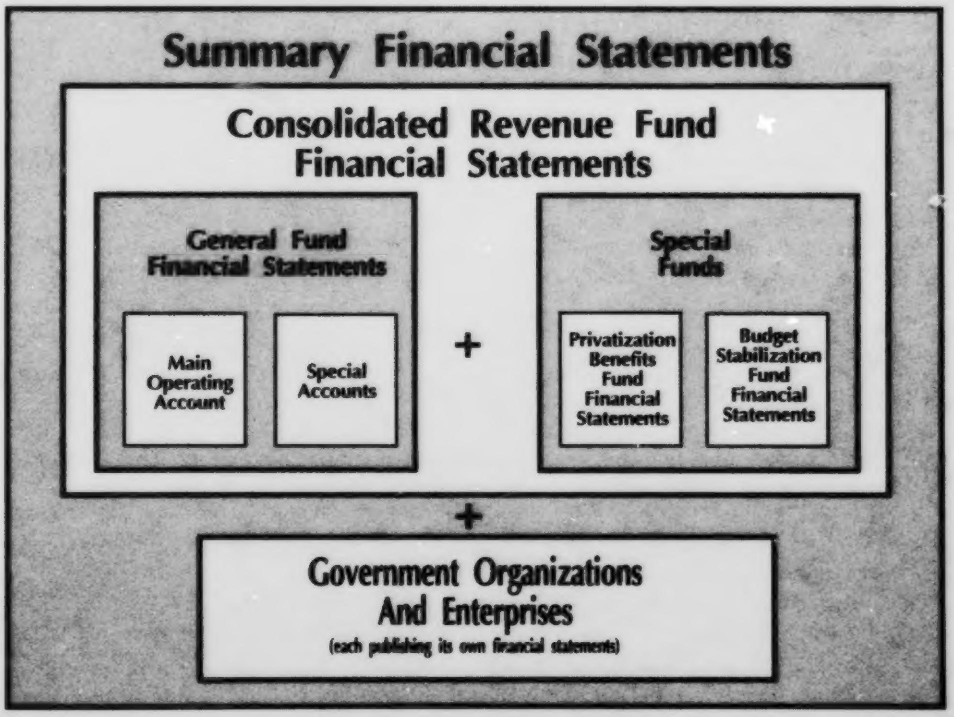
Introduction

The Public Accounts are the documents that contain the audited financial statements of the government and other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The government's financial statements are prepared in accordance with the accounting policies described in this Introduction and on a basis consistent with that of the preceding year, except where a change or variation is explicitly described in the Significant Accounting Policies section below.

Government Financial Statements

The government carries on its activities through a variety of appropriations, special funds, corporations and agencies. Financial statements are, therefore, prepared to incorporate various levels of activity under its authority. Five sets of financial statements are produced. They are: General Fund; Privatization Benefits Fund; Budget Stabilization Fund; Consolidated Revenue Fund; and, Summary Financial Statements.

Individual statements are first prepared for the General Fund (main operating account and special accounts), the Privatization Benefits Fund and Budget Stabilization Fund. These represent the funds over which the government has direct control. The operations of these three funds, which together comprise the Consolidated Revenue Fund, are then combined to produce the Consolidated Revenue Fund Statements. When those statements are consolidated with amounts from other government organizations and enterprises, the result is the Summary Financial Statements. This is graphically illustrated as follows: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Government Organizations And Enterprises
(each publishing its own financial statements)

Each set of financial statements includes the following:

- *Balance Sheet* — a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the province owns a significant number of other assets: physical assets, including highways, bridges, ferries and Crown land, which includes parks, forests and all other publicly held land in the province.

- *Statement of Revenue and Expenditure*—a statement summarizing the items of revenue and expenditure for the fiscal year. The net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments*—a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the government. (This statement is omitted from Special Funds as unnecessary due to limited transactions.)
- *Notes and Supplementary Statements to Financial Statements*—these provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.

Statement of Responsibility for Government Financial Statements

Responsibility for the integrity and objectivity of the government's financial statements rests with the government. The financial statements are prepared by the Comptroller General under the direction of the Treasury Board, pursuant to section 8 (2) of the *Financial Administration Act*, in accordance with the government's stated accounting policies and principles. Each financial statement covers the fiscal year of the government, which is from April 1 to March 31 of the following year.

Significant Accounting Policies

The government's financial statements are prepared in accordance with the accounting policies described below and on a basis consistent with that of the preceding year, except where a change or variation is explicitly described in the 1991 Changes in Accounting Policy section.

BASIS OF ACCOUNTING

The accrual basis of accounting is used, which is specifically expressed as follows:

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the province under the *Federal–Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis. Revenues from government enterprises are recognized when cash transfers are received or when dividends are declared.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods and services received during the year. Grants (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized. Contributions are recorded as expenditure at the earlier of:

(i) the date payment has been authorized; or,
(ii) the date on which performance conditions are achieved by the recipient under provisions of a statute, contract or agreement.

Recoveries of expenditure may be recorded as a credit to the appropriate expenditure account when:

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
(ii) provision for them has been approved through the Estimates; and
(iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent cash and claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year–end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year–end, including probable losses on loan guarantees issued by the government.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year–end, and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long–term, fixed–term monetary assets and liabilities are reported as deferred charges and amortized over the remaining terms of the related items on a straight line basis.

Non–monetary assets and liabilities are translated at historical rates of exchange.

Valuation Allowances

Valuation allowances, such as provisions for doubtful accounts and provisions for reduction in value of investments, are included as expenditures on the statement of revenue and expenditure. Personal and corporate income tax are recorded net of tax credits and adjustments which are based upon revised assessments of actual tax revenue of previous taxation years. Tax credits and adjustments are not considered valuation allowances.

SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year–end relating to the previous year are included in accounts payable.

Temporary investments include short–term investments recorded at the lower of cost or market value. Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value. Income attributed to the units represents the unitholders' share of interest earned by the portfolio and is realizable by unitholders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from government organizations and enterprises) at the year-end for work performed, goods supplied or services rendered are recorded as revenue or recoveries of the fiscal year. Valuation allowances are provided where collectibility is considered doubtful.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development, which will eventually be sold to outside parties, is recorded at the lower of cost or net realizable value.

Amounts Due From Other Governments

Amounts due from other governments include loans and advances outstanding at the year-end.

Investments In and Amounts Due From Crown Corporations and Agencies

Investments in and amounts due represent long–term investments and amounts due, other than trade receivables, and are recorded at cost unless significant prolonged impairment in value has occurred, in which case they are written down to recognize this loss in value. If, in periods subsequent to recognizing this impairment, the value of the investment is restored, the investment is written up to the lesser of restored value or original cost.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Valuation allowances are made where collectibility is considered doubtful.

Fiscal Agency Loan Program

Fiscal Agency Loan Program consists of loans made to government bodies, and cash and temporary investments set aside for the specific purpose of loaning to government bodies. Loans are recorded at maturity value less unamortized discounts and sinking fund balances. Discounts are amortized on an effective yield basis.

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Physical Assets

Disbursements for physical assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of physical assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land by the province, not including property under development, are recorded at a nominal value of $1.

Accounts Payable and Accrued Liabilities

All amounts payable (including any trade payables to government organizations and enterprises) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditures of the fiscal year.

Amounts Due to Other Governments

Amounts due to other governments represent liabilities incurred due to advances and loans from other governments.

Due to Crown Corporations, Agencies and Funds

Amounts due to Crown corporations, agencies and funds represent liabilities incurred, other than trade payables, which are payable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year–end relating to revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia and the Fiscal Agency Loan Program. These obligations are recorded at principal less unamortized discounts and sinking fund balances where applicable. Discounts are amortized on an effective yield basis.

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of provincial Crown corporations, which has been explicitly guaranteed or indemnified by the government, under the authority of a statute, as to net principal or redemption provisions. Valuation allowances are made where probable losses can be reasonably estimated.

A valuation allowance provision is established representing the probable losses on loan guarantees issued by the government. The amount of the provision is determined by the loss experience of the guarantee program and is sufficient to meet the expected payout of the guarantee to the lender. The provision is recorded as an expense in the year the guarantee is issued and is adjusted as necessary to ensure it equals the expected payout of the guarantee.

Commitments

Commitments represent future obligations of the government for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year–end.

1991 CHANGES IN ACCOUNTING POLICY

- *Valuation Allowances*—beginning in 1990/91, valuation allowances are included in operating expenditures. In 1989/90, valuation allowances were reported as non–operating transactions on the statement of revenue and expenditure. As a result of retroactive application of this change, total 1989/90 operating expenditure has been increased by $22 million; however, there is no change to the net revenue for that year.

Public Accounts Content

The Public Accounts are divided into two volumes as follows:

Consolidated Reporting Entity, Trust Funds and Summaries of Financial Information Reports

- *Summary Financial Statements* — these statements have been prepared to disclose the economic impact of the government's activities. They aggregate the Consolidated Revenue Fund and government organizations and enterprises.
- *Consolidated Revenue Fund Financial Statements* — these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund with funds earmarked for specific purposes, Special Funds.
- *Financial Statements of Government Organizations and Enterprises*— this section contains the latest audited financial statements of government organizations and enterprises. A summary of financial information for other entities subject to the *Financial Information Act* is incorporated in the last section of this volume.
- *Trust Funds Financial Statements* — this section contains the latest audited financial statements of the pension, superannuation and long–term disability funds administered by the government. A summary of financial information for trust funds is included in this section.
- *Summaries of Financial Statements of Corporations and Agencies to which the Financial Information Act applies* — this section contains summaries of the financial statements of corporations, associations, boards, commissions, societies and public bodies required to report under the *Financial Information Act* (S.B.C. 1985, chapter 8, section 2) and not included elsewhere in this volume.

Financial Statements and Schedules of the Funds Comprising the Consolidated Revenue Fund

- *General Fund Financial Statements—these statements contain the operating activities of the general fund of the government, including special accounts.*
- *Privatization Benefits Fund Financial Statements*—these statements contain the activities of the special fund created by the government to hold in perpetuity the proceeds of assets disposed of through the privatization program.
- *Budget Stabilization Fund Financial Statements*—these statements contain the activities of the special fund created by the government to assist in stabilizing the operating revenues of the government.
- *Supplementary Schedules to the Financial Statements*—this section contains schedules which support the information presented in the province's General Fund financial statements, including details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Accounts and Funds transactions.
- *Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.

General Fund Financial Statements
as at March 31, 1991

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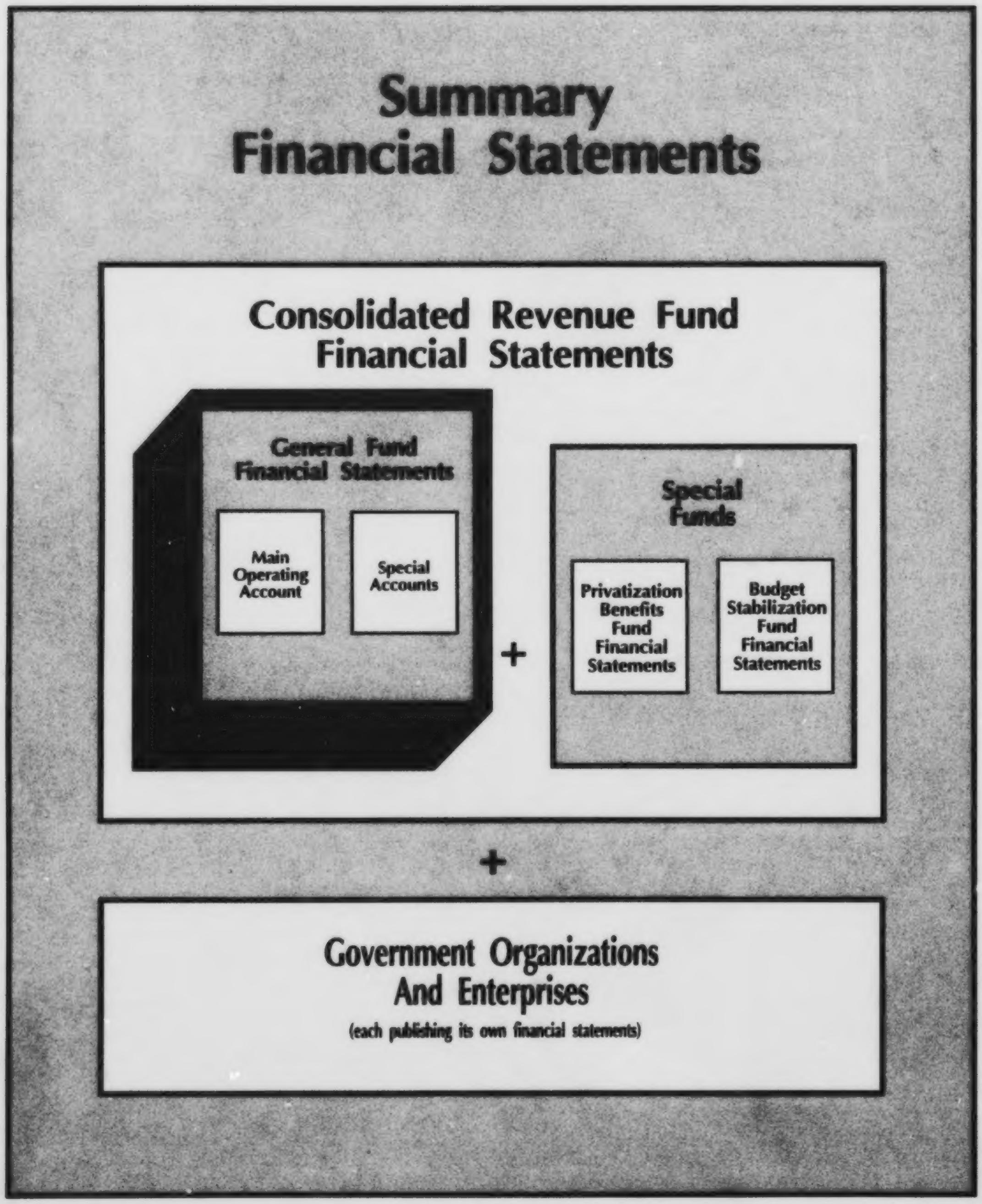

Summary Financial Statements

Consolidated Revenue Fund Financial Statements

General Fund Financial Statements

- Main Operating Account
- Special Accounts

+

Special Funds

- Privatization Benefits Fund Financial Statements
- Budget Stabilization Fund Financial Statements

+

Government Organizations And Enterprises

(each publishing its own financial statements)

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have audited the balance sheet of the General Fund of the Government of the Province of British Columbia as at March 31, 1991 and the statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. These financial statements are the responsibility of the Government. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In the conduct of my audit, I have received all the information and explanations I have required.

These financial statements do not include the Government's liability for the unfunded portion of pension benefits earned by employees. The Government only records as pension expenditure the amount of funding it provides in accordance with the Pension (Public Service) Act. If the Government had been recording the full cost of pension benefits accruing to its employees in each fiscal year, in the manner recommended in 1988 by the Canadian Institute of Chartered Accountants, the Government's liabilities and net deficiency would have been increased by approximately $441 million as at March 31, 1990, the date of the latest actuarial valuation pursuant to the Pension (Public Service) Act. Since no other actuarial valuations have been carried out using the recommended accrued benefit method, the effects on the net operating revenue for the years ended March 31, 1990 and 1991, and on the liabilities and net deficiency at March 31, 1991, are not reasonably determinable.

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AUDITOR GENERAL'S REPORT
General Fund Financial Statements
Page 2

I report in accordance with section 7 of the Auditor General Act. In my opinion, except for the effects of not recording the Government's liability for the unfunded portion of pension benefits earned by employees as referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the General Fund of the Government as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements applied, after giving retroactive effect to the changes explained in the 1991 Changes in Accounting Policy section of the Introduction to the 1990/91 Public Accounts, on a basis consistent with that of the preceding year.

As described in note 1(a), these financial statements reflect only the transactions and balances of the General Fund. Other significant financial activities of the Government occur outside the General Fund. These additional activities are reflected, in part, in the Consolidated Revenue Fund Financial Statements, included in another section of the Public Accounts, which combine the transactions and balances of the Budget Stabilization Fund and the Privatization Benefits Fund with those of the General Fund. The Summary Financial Statements of the Government, also in the Public Accounts, consolidate the transactions and balances of the General and Special Funds with those of other Government organizations and enterprises to provide an accounting of substantially the full nature and extent of the financial affairs and resources for which the Government is responsible.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 15, 1991

General Fund Balance Sheet
as at March 31, 1991

	Note	In Millions 1991	1990
Assets		$	$
Cash and temporary investments	2	125	400
Accounts receivable	3	1,162	957
Inventories	4	47	55
Amounts due from other governments	5	64	70
Investments in and amounts due from Crown corporations and agencies	6	619	662
Loans, advances and other investments	7	405	355
Mortgages receivable	8	144	135
Fiscal Agency Loan Program	9	6,229	4,914
Other assets	10	37	25
		8,832	7,573
Liabilities and Net Equity (Deficiency)			
Liabilities:			
Accounts payable and accrued liabilities	11	931	930
Amounts due to other governments	12	197	140
Due to Crown corporations, agencies and funds	13	1,068	1,797
Deferred revenue	14	266	269
Public debt, used for government operating purposes	15	4,726	4,209
Public debt, used for Fiscal Agency Loan Program	16	6,233	4,917
		13,421	12,262
Net equity (deficiency)	17	(4,589)	(4,689)
		8,832	7,573
Physical assets	18		
Contingencies and commitments	19		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

DOUGLAS H. HORSWILL
Deputy Minister of Finance and
Corporate Relations

ALAN J. BARNARD
Deputy Comptroller General
Acting for the Comptroller General

General Fund Statement of Revenue and Expenditure for the Fiscal Year Ended March 31, 1991

	In Millions		
	1991		1990
	Estimates[2] $	Actual $	Actual $
Revenue			
Taxation	8,950	8,956	7,969
Natural resources	1,271	1,171	1,249
Fees and licences	1,384	1,315	1,291
Investment earnings	83	110	168
Miscellaneous	119	213	141
Privatization transactions (Note 20)		22	85
Transfer from Budget Stabilization Fund	684	926	500
Contributions from government organizations and enterprises	640	629	532
Contributions from the federal government	2,129	1,961	2,101
Gross revenue	15,260	15,303	14,036
Less:			
Transfer to Budget Stabilization Fund			(448)
Transfers to Privatization Benefits Fund		(22)	(85)
Net revenue	**15,260**	**15,281**	**13,503**
Expenditure			
Health	4,891	5,028	4,502
Social services	1,609	1,674	1,504
Education	4,137	4,058	3,181
Protection of persons and property	703	725	613
Transportation	1,217	1,188	1,199
Natural resources and economic development	1,139	1,064	1,007
Other	651	506	455
General government	271	242	235
Debt servicing—third parties[1]	482	531	510
Debt servicing—Budget Stabilization Fund	160	165	161
Total operating expenditure (Note 21)	**15,260**	**15,181**	**13,367**
Net Operating Revenue for the Year	**0**	**100**	**136**

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[1] Debt servicing does not include interest of $652,341,588 (1990: $520,966,285) on borrowings to finance the Fiscal Agency Loan Program as the interest revenue and expenditure are offsetting.

[2] This presentation makes no attempt to include additional statutory or other appropriations. Such information is contained in the Statement of Comparison of Estimated Appropriations to Actual Expenditures (*See* B 21).

The accompanying notes and supplementary statements are an integral part of these financial statements.

General Fund Statement of Changes in Cash and Temporary Investments for the Fiscal Year Ended March 31, 1991

	In Millions			
	1991			1990
	Receipts $	Disbursements $	Net $	Net $
Operating Transactions				
Net operating revenue for the year			100	136
Non–cash items included in net operating revenue:				
Accounts receivable (increases)			(205)	(91)
Due from other governments decreases			6	
Due from Crown corporations decreases			4	
Accounts payable increases			1	45
Due to other governments increases			57	
Due to Crown corporations increases (decreases)			(729)	145
Public debt issue discount increases			70	25
Loans, advances and other investments decreases				11
Provision for doubtful accounts			42	22
Other under $10 million			(3)	3
Cash items applicable to future operations			5	31
Cash derived from (used for) operations			(652)	327
Investment Transactions				
Loans, advances and other investments (issues)	218	277	(59)	(105)
Mortgages receivable repayments (issues)	33	53	(20)	285
Divestment of (investment in):				
Crown corporations	186	147	39	(50)
Other assets	4	35	(31)	
Cash derived from (used for) investments	441	512	(71)	130
Total financial increases (decreases)			(723)	457
Financing Transactions[1]				
Increase in public debt	16,167	14,408	1,759	324
Used for Fiscal Agency Loan Program	(9,370)	(8,059)	(1,311)	(1,059)
Cash derived from (used for) financing	6,797	6,349	448	(735)
(Decrease) in cash and temporary investments			(275)	(278)
Balance—beginning of year			400	678
Balance—end of year			125	400

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[1] Financing transaction receipts are from debt issues and disbursements are for debt repayments.

The accompanying notes and supplementary statements are an integral part of these financial statements.

Notes to General Fund Financial Statements for the Fiscal Year Ended March 31, 1991

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the transactions and balances of the General and Special Accounts which together are known as the General Fund. Separate financial statements of the government are prepared which include the financial activities of the General Fund and the Special Funds which are together known as the Consolidated Revenue Fund. (*See* the Consolidated Revenue Fund Financial Statements of the Public Accounts.) There are also separate summary financial statements of the government which include the financial activities of the Consolidated Revenue Fund and government organizations and enterprises. (*See* the Summary Financial Statements of the Public Accounts.)

For purposes of these financial statements, the General and Special Accounts of the government are presented as one General Fund, which is comprised of:

- General Account—includes all transactions and balances of the government not otherwise earmarked by legislative action, including those of the Queen's Printer and the Purchasing Commission; and
- Special Accounts—statutory spending authorities for specific purposes with defined limits on total spending as established by the Legislature.

(b) PRINCIPLES OF COMBINATION

The General Account is combined with the Special Accounts after adjusting them to conform with the accounting policies as described below. Inter–account revenue and expenditure transactions are eliminated upon combination.

The British Columbia Liquor Distribution Branch, which maintains its accounts in accordance with accounting principles applicable to a commercial enterprise, is included on the modified equity basis. Under this basis, the government's investment in this enterprise is initially recorded at cost and adjusted annually to include the net earnings and other net equity changes of the enterprise without adjusting them to conform with the accounting policies described below.

(c) BASIS OF ACCOUNTING AND SPECIFIC POLICIES

The basis of accounting, specific policies and 1991 changes in accounting policy are as stated in the Introduction section of the Public Accounts, with the following amendments:

- Revenue, as specified by the Lieutenant Governor in Council, may be paid into the Budget Stabilization Fund by the Minister of Finance and Corporate Relations, to assist in stabilizing the operating revenues of the government.
- Privatization proceeds, as specified by the Lieutenant Governor in Council, may be paid into the Privatization Benefits Fund.
- Lottery Fund Special Account money may, if authorized by the Lieutenant Governor in Council, be paid into the Budget Stabilization Fund.

2. Cash and Temporary Investments

	In Millions	
	1991	1990
	$	$
Cash (cheques issued in excess of funds on deposit)	(60)	(123)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios	185	523
	125	400

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, such as the Fiscal Agency Loan Program and the Privatization Benefits Fund amounts, the government's cash balances and temporary investments are held in General Fund bank and investment accounts.

3. Accounts Receivable

	In Millions	
	1991	1990
	$	$
Taxes receivable	813	544
Ministerial accounts receivable	313	291
Accrued interest	102	88
Crown corporations and agencies	15	112
	1,243	1,035
Less provision for doubtful accounts	(81)	(78)
	1,162	957

Notes to General Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

4. Inventories

	In Millions 1991 $	1990 $
Property under development	46	53
Ministerial inventories	1	2
	47	55

5. Amounts Due From Other Governments

	In Millions 1991 $	1990 $
Government of Canada:		
Current	62	66
Local Governments:[1]		
Current	2	4
	64	70

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[1] Local governments are municipal units established by the provincial government. They include regional and metropolitan municipalities, cities, towns, townships, districts, rural municipalities and villages.

6. Investments In and Amounts Due From Crown Corporations and Agencies

	In Millions 1991 Investments $	Amounts Due $	Total $	1990 Total $
British Columbia Buildings Corporation		24	24	12
British Columbia Hydro and Power Authority		122	122	109
British Columbia Liquor Distribution Branch				17
British Columbia Lottery Corporation		15	15	14
B.C. Pavilion Corporation	154		154	158
British Columbia Petroleum Corporation				8
British Columbia Railway Company	258	10	268	268
British Columbia Regional Hospital Districts Financing Authority		6	6	12
British Columbia School Districts Capital Financing Authority		9	9	27
Discovery Enterprises Inc				14
Provincial Rental Housing Corporation	1	20	21	23
	413	206	619	662

Definitions

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the province. A number of other Crown corporations and agencies exist for which the province has either no recorded investment, or an investment of less than one million dollars.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the province, in addition to recoverable advances due to the province.

Notes to General Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

7. Loans, Advances and Other Investments

	In Millions	
	1991	1990
	$	$
Agricultural Land Development Act	14	14
Crop Insurance Stabilization Act	15	15
Development Corporation Act	116	120
Downtown Revitalization Act	11	13
Homeowner Assistance Act	4	5
Industrial Development Fund Act	21	22
Industrial Development Incentive Act	139	114
Low Interest Loan Agreement Revolving Fund Act	4	5
Ministry of Lands, Parks and Housing Act	2	5
Province of Saskatchewan	100	100
Vancouver Island Natural Gas Pipeline Act	21	
Other	44	19
	491	432
Less provision for doubtful accounts	(86)	(77)
	405	355

8. Mortgages Receivable

	In Millions	
	1991	1990
	$	$
Crown Land—pursuant to the *Ministry of Lands, Parks and Housing Act*	18	20
False Creek land sale		
Note receivable	100	91
Public participation funding agreement	20	20
Provincial Regional Housing Corporation	1	
Provincial Home Acquisition—pursuant to the *Provincial Home Acquisition Act, Home Purchase Assistance Act*, and the *Home Conversion and Leasehold Loan Act*	43	22
	182	153
Less provision for doubtful accounts	(38)	(18)
	144	135

Notes to General Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

9. Fiscal Agency Loan Program

	In Millions	
	1991	1990
	$	$
Cash and temporary investments held for relending		55
Loans made to government bodies:		
British Columbia Assessment Authority	6	4
British Columbia Buildings Corporation	350	315
British Columbia Educational Institutions Capital Financing Authority	160	81
British Columbia Hydro and Power Authority	3,736	2,981
British Columbia Railway Company	78	49
British Columbia Regional Hospital Districts Financing Authority	287	112
British Columbia School Districts Capital Financing Authority	308	87
British Columbia Systems Corporation	16	17
British Columbia Transit	979	920
Capital Project Certificate of Approval Program	171	193
Greater Vancouver Sewerage and Drainage District	26	27
Greater Vancouver Water District	62	20
Improvement Districts	2	2
Simon Fraser University	2	3
Thompson–Nicola District	1	1
University of British Columbia	41	43
University of Victoria	4	4
	6,229	4,914

10. Other Assets

	In Millions	
	1991	1990
	$	$
Prepaid program costs—ministerial prepayments	12	11
Unamortized issue costs of public debt	25	14
	37	25

11. Accounts Payable and Accrued Liabilities

	In Millions	
	1991	1990
	$	$
Ministry trade accounts and other liabilities	626	650
Accrued interest on public debt	201	203
Accrued employee leave entitlements	87	72
Forest Act, section 88	1	1
Provision for guaranteed debt payout	16	4
	931	930

Notes to General Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

12. Amounts Due to Other Governments

	In Millions	
	1991	1990
	$	$
Government of Canada:		
Current	151	88
Local Governments:[1]		
Current	46	45
Long term		7
	46	52
	197	140

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[1] Local governments are municipal units established by the provincial government. They include regional and metropolitan municipalities, cities, towns, townships, districts, rural municipalities and villages.

13. Due to Crown Corporations, Agencies and Funds

	In Millions	
	1991	1990
	$	$
Special Funds	838	1,600
Trust Funds	16	22
British Columbia Colleges and Institutes	14	13
British Columbia Liquor Distribution Branch	2	
British Columbia Transit	10	9
Medical Services Commission of British Columbia	177	143
Simon Fraser University	3	3
University of British Columbia	7	6
University of Victoria	1	1
	1,068	1,797

14. Deferred Revenue

	In Millions	
	1991	1990
	$	$
Motor vehicle licences and permits	83	76
Water rentals and recording fees	61	55
Petroleum, natural gas and minerals, leases and fees	22	22
Medical Services Plan premiums	39	40
Miscellaneous	61	76
	266	269

Notes to General Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

15. Public Debt, Used for Government Operating Purposes

		In Millions					
		1991				1990	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Short-term promissory notes	1990–1991					162	
	1991–1992	587	294	881			
	1992–1993	11		11			
Treasury bills	1990–1991					780	
	1991–1992	780		780			
Notes and bonds	1990–1991					686	9.75
	1991–1992	662	1	663	10.08	689	9.88
	1992–1993	269		269	7.98	270	7.98
	1993–1994	395	1	396	9.87	346	9.36
	1994–1995	64	12	76	9.92	27	7.27
	1995–1996	611		611	10.79	311	10.60
	1996–2001	1,842	4	1,846	10.11	1,217	8.95
	2001–2006	166		166	10.33	166	10.35
	2006–2011	94		94	10.50	9	8.11
		4,103	18	4,121	10.06	3,721	9.42
Total debt issued at face value		5,481	312	5,793		4,663	
Less:							
Sinking funds				(894)		(308)	
				4,899		4,355	
Unamortized discount				(173)		(146)	
				4,726		4,209	

Promissory notes outstanding at March 31, 1991 mature at various dates to February 26, 1993 at an annual average interest rate of 11.98%. During the year, $3.1 billion in notes were issued at interest rates which varied between 9.66% and 13.95%.

Treasury bills outstanding at March 31, 1991 mature at various dates to September 25, 1991 at an annual average interest rate of 10.77%. During the year, $2.5 billion in Treasury bills were issued at interest rates which varied between 9.53% and 13.84%.

The province had 101 series of notes and bonds outstanding at March 31, 1991.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 27.8 billion Yen (1990: 29.4 billion Yen) which have been fully hedged to $203 million Canadian (1990: $211.9 million Canadian) through currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Millions	
	Canadian Funds $	U.S. Funds $
1992	666	1
1993	307	1
1994	272	1
1995	112	8
1996	556	

Notes to General Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

16. Public Debt, Used for Fiscal Agency Loan Program

		In Millions					
		1991				1990	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Promissory notes	1990–1991					2,763	
	1991–1992	1,523	1,254	2,777		123	
Notes, bonds and debentures	1990–1991					23	11.55
	1991–1992	171		171	10.22	171	10.22
	1992–1993	104		104	9.73	104	9.73
	1993–1994	778		778	11.61	579	11.61
	1994–1995	293		293	9.28	293	9.28
	1995–1996	41		41	10.02	41	10.02
	1996–2001	487		487	10.47	293	9.99
	2001–2006	392		392	12.75	392	12.75
	2006–2011	1,232		1,232	10.39	757	10.15
	2011–2016			0			
	2016–2021	300		300	10.60		
		3,798		3,798	10.80	2,653	10.73
Total debt issued at face value		5,321	1,254	6,575		5,539	
Less:							
Sinking funds				(242)		(495)	
				6,333		5,044	
Unamortized discount				(100)		(127)	
				6,233		4,917	

Promissory notes outstanding at March 31, 1991 mature at various dates to March 30, 1992 at an annual average interest rate of 10.72%. During the year, $8.5 billion in notes were issued at interest rates which varied between 2.97% and 14%.

The province had 73 issues of notes, bonds and debentures outstanding at March 31, 1991.

Included in notes, bonds and debentures payable in Canadian currency are Japanese Yen notes totalling 9.8 billion Yen (1990: 11.6 billion Yen) which have been fully hedged to $63.1 million Canadian (1990: $73 million Canadian) through foreign currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Millions Canadian Funds $
1992	203
1993	127
1994	824
1995	308
1996	83

Notes to General Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

17. Net Equity (Deficiency)

	In Millions	
	1991	1990
	$	$
Net equity (deficiency)—beginning of year	(4,689)	(4,825)
Net revenue for the year	100	136
Net equity (deficiency)—end of year	(4,589)	(4,689)

18. Physical Assets

Physical assets are recorded as expenditures in the year they are received. Expenditures for physical assets are classified in the books of the province as "Asset Acquisitions." During the 1990/91 fiscal year, the following types of physical asset acquisitions have been recorded:

	In Millions	
	1991	1990
	$	$
Data and word processing equipment	52	75
Office furniture and equipment	14	20
Lands, buildings and works	365	303
Machinery, equipment and works	11	19
	442	417

19. Contingencies and Commitments

(a) GUARANTEED DEBT

Guaranteed debt as at March 31, 1991 totalled $6.2 billion (1990: $7.1 billion). *See* Statement of Guaranteed Debt on B 22 for details.

(b) CONTINGENT LIABILITIES

(i) Pending litigation

The government is a defendant in legal actions which may give rise to future liabilities. No amount has been recorded in these financial statements because the outcome of the litigation is uncertain.

The government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds $100,000:

- claims of $20 million against Securities Commission by investors in debt securities;
- claims of $1.1 million for alleged negligence of ambulance drivers;
- claims of $2.8 million have been made regarding motor vehicle accidents;
- claims of $4.3 million have been made regarding contract disputes;
- various claims totalling $7 million against assessments for motive fuel, hotel room, logging, mining, corporation capital and property purchase taxes;
- claims totalling $12.8 million against assessments for social services tax;
- claims totalling $152 million for alleged expropriation of mineral claims;
- claims totalling $100 million for neglect of statutory duty with respect to finance cooperative;
- claims of $15 million for alleged negligence to withdraw statutory exemption under the *Securities Act* of PGC Noteholders;
- claims of $15 million for the improper use of confidential information;
- claims of $3.5 million for alleged failure to act on known breach of statute during the investigation of a collapsed mortgage brokerage;
- claims of $102.5 million for alleged negligent design, construction or maintenance of roads;
- claims of $2 million have been made regarding vaccination problems;
- claims of $13.4 million have been made regarding construction disputes;
- claim of $.3 million regarding enforcement provisions of the *Liquor Control and Licencing Act;* and
- various legal actions totalling $9.8 million representing claims for damages to persons and property or other miscellaneous claims.

Notes to General Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

19. Contingencies and Commitments—Continued

(b) CONTINGENT LIABILITIES—Continued

(ii) Other contingent liabilities

Under the terms of the sale of the Expo 86 lands, the province is required to clean the site of all hazardous materials.

The government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. No liability for all other contingent liabilities has been recorded in these financial statements because amounts are uncertain.

(c) COMMITMENTS

At the end of each year, government has a number of commitments outstanding for capital contracts and extraordinary programs. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. Year–end commitments for capital contracts and extraordinary costs totalled approximately $222 million (1990: $106 million).

(d) SUPERANNUATION AND PENSION ACTUARIAL VALUATIONS

(i) The government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances, equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the **latest actuarial valuations** for the above funds are provided for information purposes:

	In Millions	
	Public Service Superannuation as at March 31, 1990	College Pension as at August 31, 1988
	$	$
Total actuarial liability	5,447	372
Less assets:		
Fund	(3,107)	(196)
Present value of future contributions	(1,902)	(146)
Unfunded liability	438	30

(iii) The government also has statutory responsibility for any deficiency which arises between the money available in the Members of the Legislative Assembly Superannuation Account for the payment of superannuation allowances and the amounts necessary to meet the payment of such allowances. It is the practice of the government to fully fund such deficiencies at the time a member or the surviving spouse becomes eligible and elects to receive an allowance. An actuarial valuation of the account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed.

See the Trust Funds Financial Statements section of the Public Accounts for further details of these funds.

Notes to General Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

20. Privatization Transactions During the Year

	In Millions 1991	1990
	$	$
Major Transactions (net proceeds):		
British Columbia Hydro and Power Authority—Gas Division and Hydro Rail	10	8
British Columbia Enterprise Corporation		61
Highways maintenance	12	15
Other		1
	22	85

21. Expenditure by Group Account Classification

	In Millions 1991	1990
	$	$
Grants and contributions	11,127	9,552
Salaries and benefits	1,302	1,186
Operating costs	1,669	1,523
Asset acquisitions	442	417
Other	1,583	1,394
Recoveries	(942)	(705)
	15,181	13,367

Valuation allowances of $45 million (1990: $22 million) are included in the "Other" group account classification.

22. Expenses Due to Increases in Valuation Allowances

	In Millions 1991	1990
	$	$
Accounts receivable	20	3
Investments in and amounts due from Crown corporations and agencies	4	4
Loans, advances and other investments	14	15
Mortgages receivable	1	
Other assets	6	
	45	22

These amounts are included in expenditure and represent the write down of assets in the above categories.

Notes to General Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

23. Trust Funds

Amounts held and administered by the government at the end of the fiscal year were comprised of the following:

	In Millions 1991	In Millions 1990
	$	$
Superannuation, Pension and Long-term Disability Funds[1,2,4]		
—administered by the Superannuation Commission	12,952	11,359
Sinking funds[1,3]		
—administered by the Provincial Treasury	5,468	4,516
Investment funds of Crown corporations and agencies		
—administered by the Provincial Treasury	544	666
Public Trustee and Official Administrators		
—administered by government officials	354	312
Supreme and County Court Rules (Suitors' Funds)		
—administered by the Courts	92	86
Workers' Compensation Board of British Columbia[1,2]	3,642	3,377
Other trust funds		
—administered by various government officials	52	60
	23,104	20,376

Trust funds include amounts held and administered in trust, over which the government has no power of appropriation. Cash and investments of the trust funds are managed or held by the Provincial Treasury, Ministry of Finance and Corporate Relations.

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[1] See the Trust Funds Financial Statements section of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entities whose sinking funds are administered by the Provincial Treasury.

[2] The amounts for five of the Superannuation and Pension Funds totalling $8,807 million (1990: $7,837 million) and for the Workers' Compensation Board of British Columbia, have been taken from these Funds' latest audited financial statements which have a different fiscal year-end than these financial statements.

[3] Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to public debt as disclosed in Notes 15 and 16 of these financial statements.

[4] The accounting policy of these trust funds has been changed to reflect assets at their market value. Comparative amounts for 1989/90 have been restated to reflect this change.

24. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation.

Amounts due from, and to, other governments—beginning in 1990/91, amounts due from, and to, other governments are shown as separate classifications on the Balance Sheet. Comparative amounts for 1989/90 have been restated to reflect these new categories.

These reclassifications have had no effect on the operating results or fund balances as previously reported.

General Fund Statement of Revenue by Source
Comparison of Estimates to Actual
for the Fiscal Year Ended March 31, 1991

	In Millions		
	1991		1990
	Estimated $	Actual $	Actual $
Taxation Revenue			
Personal income	3,695	4,140	3,452
Corporation income	705	608	666
Social service	2,216	2,010	1,990
Fuel	590	555	502
Tobacco	344	347	308
Property—residential (school purpose)	294	301	
Property—business (school purpose)	542	555	525
Property—rural area	49	52	51
Property purchase	339	211	317
Corporation capital	7	10	4
Insurance premium	105	104	95
Hotel room	58	57	53
Horse racing	6	6	6
Total Taxation Revenue	**8,950**	**8,956**	**7,969**
Natural Resource Revenue			
Petroleum and natural gas			
Natural gas royalties	71	75	63
Permits and fees	120	157	121
Petroleum royalties	45	48	43
	236	280	227
Minerals	83	45	73
Forests			
Timber sales	475	419	454
Small Business Forest Enterprise Program	150	111	147
Other forests revenue	91	79	98
	716	609	699
Other			
Water resources	220	222	236
Wildlife Act—fees and licences	16	15	14
	236	237	250
Total Natural Resource Revenue	**1,271**	**1,171**	**1,249**
Other Revenue			
Fees and licences			
Medical Services Plan premiums	653	661	641
Lottery Fund Special Account	205	205	196
Motor vehicle licences and permits	208	199	183
Ministry of Attorney General fees	60	52	42
Real estate earnings of the Crown Land and Social Housing Special Accounts	66	40	60
Corporate, central and mobile home registry fees	30	24	27
Ministry of Health fees	27	23	22
Farm Income Assurance Fund Special Account	17	11	17
Coquihalla Highway tolls	26	24	21
Safety inspection fees	13	12	11
Public gaming licences and permits	10	10	9
Provincial Treasury Special Account	15	9	9
Securities Commission Special Account	8	8	7
Fire Services Act	5	6	6
Liquor Licensing Branch—permits and fees	5	5	5
Property tax collection fees	4	4	3

General Fund Statement of Revenue by Source Comparison of Estimates to Actual for the Fiscal Year Ended March 31, 1991—Continued

	In Millions		
	1991		1990
	Estimated $	Actual $	Actual $
Other Revenue—Continued			
Fees and licences—Continued			
Waste Management fees	5	5	3
Heritage site and museum attractions	2	2	2
Miscellaneous fees and licences	25	15	27
	1,384	1,315	1,291
Investment earnings	83	110	168
Miscellaneous			
Fines and penalties	54	70	45
Maintenance of children	16	18	17
Insurance claim receipts	16	14	12
Other miscellaneous	33	111	67
	119	213	141
Total Other Revenue	**1,586**	**1,638**	**1,600**
Privatization transactions (Note 20)	**0**	**22**	**85**
Transfer from Budget Stabilization Fund	**684**	**926**	**500**
Contributions from Government Organizations and Enterprises			
British Columbia Liquor Distribution Branch	447	447	420
British Columbia Buildings Corporation	12	22	1
British Columbia Hydro and Power Authority	124	114	101
British Columbia Petroleum Corporation	17	20	
British Columbia Railway Company	31	20	10
Other	9	6	
Total Contributions from Government Organizations and Enterprises	**640**	**629**	**532**
Contributions from the Federal Government			
Established Programs Financing	1,225	1,110	1,240
Canada Assistance Plan	716	716	687
National Training Act	33	31	32
Economic development	55	17	42
Transportation and highways	27	27	21
Public Utilities Income Tax Transfer Act	10	1	10
Reciprocal Taxation Agreement	22	14	21
Vocational Rehabilitation of Disabled Persons	21	18	14
Other payments	20	27	34
Total Contributions from the Federal Government	**2,129**	**1,961**	**2,101**
Gross Revenue	**15,260**	**15,303**	**14,036**
Transfer to Budget Stabilization Fund			(448)
Transfer to Privatization Benefits Fund		(22)	(85)
Net Revenue	**15,260**	**15,281**	**13,503**

Personal and corporation income tax revenues are recorded after reduction for tax credits of $21,877,854 (1990: $28,279,000) and $3,585,202 (1990: $11,158,000) respectively. The types of tax credits reducing provincial income tax revenues are for foreign taxes, logging taxes, venture capital, political contributions, Housing and Employment Development bond interest, low income rent reductions, low income tax rebates and royalty tax rebates.

Property—residential (school purpose) revenue is net of home owner grants of $406 million, for 1991.

Petroleum and natural gas permits and fees are net of offsets of $849,000 (1990: $853,000) allowed to lessees under section 68 of the *Petroleum and Natural Gas Act.*

General Fund Statement of Comparison of Estimated Appropriations to Actual Expenditures for the Fiscal Year Ended March 31, 1991—In Thousands

	Total Appropriations				
	Estimated	Other Authorizations	Total	Actual Expenditures	Net Under Expenditure
Special Offices	$	$	$	$	$
Legislation	19,291	216	19,507	19,507	
Auditor General	6,126		6,126	5,881	245
Ombudsman	3,113		3,113	3,070	43
Office of the Premier and Executive Council Operations	3,812		3,812	3,659	153
Ministry					
Advanced Education, Training and Technology	1,121,986	12,142	1,134,128	1,106,036	28,092
Agriculture and Fisheries	92,319	3,301	95,620	84,410	11,210
Attorney General	261,618	6,614	268,232	268,171	61
Crown Lands	40,237	3,547	43,784	43,517	267
Education	3,021,790	(1,407)	3,020,383	2,981,275	39,108
Energy, Mines and Petroleum Resources	65,923	376	66,299	43,061	23,238
Environment	116,862	344	117,206	105,967	11,239
Finance and Corporate Relations	98,410	21,284	119,694	105,877	13,817
Forests	372,566	48,283	420,849	416,263	4,586
Government Management Services and Minister Responsible for Women's Programs	36,952	492	37,444	23,488	13,956
Health	4,802,714	144,078	4,946,792	4,928,171	18,621
International Business and Immigration	32,915	28	32,943	31,280	1,663
Labour and Consumer Services	81,762		81,762	78,262	3,500
Municipal Affairs, Recreation and Culture	416,880	21	416,901	362,244	54,657
Native Affairs	5,546		5,546	4,706	840
Parks	37,122		37,122	35,905	1,217
Provincial Secretary	23,059	5,073	28,132	27,794	338
Regional and Economic Development	81,095	1,730	82,825	76,277	6,548
Social Services and Housing	1,710,212	90,000	1,800,212	1,740,120	60,092
Solicitor General	376,681	34,521	411,202	406,613	4,589
Tourism	24,951		24,951	24,126	825
Transportation and Highways	1,216,878		1,216,878	1,183,179	33,699
Other Appropriations					
Management of Public Funds and Debt	646,000	53,600	699,600	699,600	
Contingencies (All Ministries) and New Programs	65,000		65,000	49,078	15,922
Employee Leave Liability		17,617	17,617	17,617	
Lottery Fund Special Account	150,000		150,000	106,411	43,589
South Moresby Implementation—Forestry Compensation Special Account	34,880		34,880	603	34,277
Sustainable Environment Fund Special Account	293,300		293,300	198,898	94,402
Total General Fund Expenditure	**15,260,000**	**441,860**	**15,701,860**	**15,181,066**	**520,794**
Summary					
Voted Expenditure	14,801,215	97,079	14,898,294	14,719,727	178,567
Statutory					
Special Accounts	1,725,251	282,255	2,007,506	1,647,248	360,258
Special Warrants		232,600	232,600	185,612	46,988
Various Acts		170,390	170,390	159,768	10,622
Less Inter-Account Transfers	(1,266,466)	(340,464)	(1,606,930)	(1,531,289)	(75,641)
Total by Appropriation 1991	**15,260,000**	**441,860**	**15,701,860**	**15,181,066**	**520,794**
Total by Appropriation 1990	**13,487,000**	**205,893**	**13,692,893**	**13,366,716**	**326,177**

General Fund Statement of Guaranteed Debt as at March 31, 1991

Guaranteed debt represents that debt of municipalities and other governments, private enterprises and individuals, and debt and minority interests of provincial Crown corporations, which has been explicitly guaranteed or indemnified by the government, under the authority of a statute, as to net principal or redemption provisions.

	In Millions	
	1991 Net Outstanding[2]	1990 Net Outstanding[2]
	$	$
Municipalities and other local governments—		
(1) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3		1
(2) Guarantees authorized pursuant to the *Municipal Act*, sec. 854—		
Debentures	6	7
Subtotal, municipalities and other local governments	6	8
Government services—		
(3) Guarantees authorized pursuant to the *British Columbia Buildings Corporation Act*, sec. 13[1]—		
Debentures	162	187
Mortgage	2	2
(4) Guarantees authorized pursuant to the *System Act*, sec. 20[1]—		
Debentures	18	20
Subtotal, government services	182	209
Health and education[4]—		
(5) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9[1]—		
Debentures	321	344
(6) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56—		
Student aid loans	110	91
Science World	5	5
Simon Fraser University—Debentures	3	3
(7) Guarantees authorized pursuant to the *Hospital District Finance Act*, sec. 9[1]—		
Debentures	630	677
(8) Guarantees authorized pursuant to the *School District Capital Finance Act*, sec. 9[1]—		
Debentures	645	707
Subtotal, health and education	1,714	1,827
Economic development—		
(9) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3	2	2
(10) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10[1]—		
Capital leases	22	23
1st preferred shares—BC Rail Ltd	187	187
(11) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22[1]—		
Bonds and debentures	43	46
Capital leases	205	211
(12) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2		2
(13) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1]—		
Notes	17	23
Capital leases	43	44
(14) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56—		
Can Dive Services	1	1
East Chilliwack Co-op	2	2
Evans Forest Products Ltd	3	
Fraser Valley Mushroom Growers Co-op		1
Loan guarantee program for First Citizens' Fund	1	
New Business Start up Program	5	
Regional Seed Capital Program	2	2
Versatile Pacific Shipyards Inc	8	
Wagner Auto Helm Corp	1	
Westcoast Plywood Co	3	
Miscellaneous guarantees less than $1 million	2	2

General Fund Statement of Guaranteed Debt as at March 31, 1991—Continued

	In Millions 1991 Net Outstanding[2]	 1990 Net Outstanding[2]
	$	$
Economic development—Continued		
(15) Guarantees authorized pursuant to the *Home Mortgage Assistance Program Act*, sec. 2	145	69
British Columbia Second Mortgage Program[6]	183	236
(16) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6—		
Bonds and debentures	1	1
(17) Guarantees authorized pursuant to the *Trade Development Corporation Act*	9	2
Subtotal, economic development	885	854
Utilities—		
(18) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1]—		
Bonds and debentures	3,416	4,096
(19) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56—		
Exchangeable bonds, B.C. Gas[5]	45	150
Subtotal, utilities	3,461	4,246
Grand total, all guaranteed debt	6,248	7,144
Less:		
Amounts included above held by General Fund[3]	(5)	(6)
Provision for probable payout	(16)	(4)
Net total, all guaranteed debt	**6,227**	**7,134**

---

[1] See the financial statements of government organizations and enterprises section of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

[2] Net outstanding guaranteed debt includes gross principal debt less sinking fund balances, and represents the total amount of contingent liability of the government arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

[3] As a result of government financing and investment policies, $2.9 billion of guaranteed debt is held by trust funds actively managed by the government.

[4] The government is directly responsible for paying 56.7% to 100% of debt service costs for health and education debt through various grant formulas. In 1990/91 the contributions totalled approximately $397 million (1990: $328 million), or 84.32% (1990: 77.52%), of debt service costs.

[5] As a result of a conversion offer made by the company on March 28, 1991, $105 million of B.C. Gas Exchangeable Bonds were exchanged for B.C. Gas Legended Bonds. The Legended Bonds are irrevocably convertible into common shares of the company which are not guaranteed by the province.

[6] The British Columbia Second Mortgage Program was sold to the Bank of Montreal in June 1989, along with a condition that the province will buy back any mortgages that may become uncollectible in future years. The amount outstanding at March 31, 1990 was not included on the 1989/90 Statement of Guaranteed Debt.

General Fund Statement of Information
Required Under Section 8 (2) (b) (iii) of the *Financial Administration Act* for the Fiscal Year Ended March 31, 1991

	In Millions			
	Money Refunded	Assets and Uncollectible Debts Written-Off	Debts and Obligations Forgiven	Remissions Made
Ministry	$	$	$	$
Agriculture and Fisheries		1		
Attorney General		1		
Finance and Corporate Relations	1	5		
Health	6	1		
Total 1990/91	7	8	0	0
Total 1989/90	11	27	2	0

This statement includes amounts authorized by sections 13,14,15 and 16 of the *Financial Administration Act*. Amounts authorized for refund, write-off, forgiveness or remission by other statutes are not shown separately in these financial statements.

In 1989/90, the money refunded category included $36 million in refunds which were made pursuant to legislation other than section 13 of the *Financial Administration Act*.

Privatization Benefits Fund Financial Statements as at March 31, 1991

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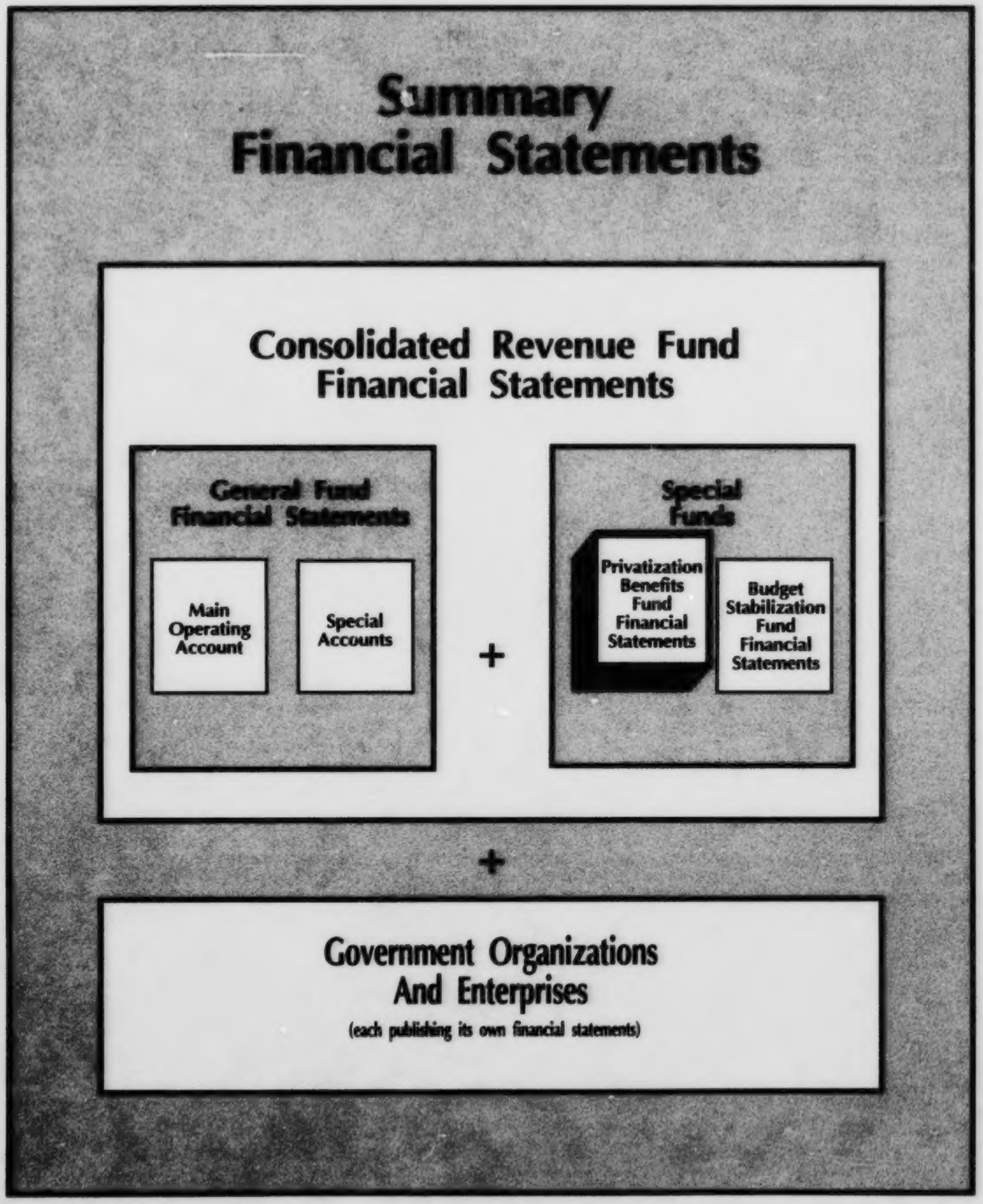

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Government Organizations And Enterprises

(each publishing its own financial statements)

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have audited the balance sheet of the Privatization Benefits Fund of the Government of the Province of British Columbia as at March 31, 1990 and 1991 and the statement of revenue and expenditure for the years then ended. These financial statements are the responsibility of the Government. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In the conduct of my audit, I have received all the information and explanations I have required.

I report in accordance with section 7 of the Auditor General Act. In my opinion, these financial statements present fairly, in all material respects, the financial position of the Privatization Benefits Fund of the Government as at March 31, 1990 and 1991 and the results of its operations for the years then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 15, 1991

Privatization Benefits Fund Balance Sheet
as at March 31, 1991

	In Millions 1991	In Millions 1990
Assets	$	$
Investment portfolio	507	443
	507	**443**
Liabilities and Net Equity		
Liabilities:		
Accounts payable	6	6
Due to General Fund	4	5
	10	11
Net equity (Note 2)	497	432
	507	**443**

The accompanying notes and supplementary statement are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

DOUGLAS H. HORSWILL
Deputy Minister of Finance and
Corporate Relations

ALAN J. BARNARD
Deputy Comptroller General
Acting for the Comptroller General

Privatization Benefits Fund
Statement of Revenue and Expenditure
for the Fiscal Year Ended March 31, 1991

	In Millions	
	1991	1990
Revenue	$	$
Income from investments	30	40
Whistler Land Company earnings		9
Duke Point Development (loss)	1	(3)
Net proceeds from privatization transactions (Note 3)	22	85
Total revenue	53	131
Expenditure		
Payment to General Fund		12
Management fees	1	
Total expenditure	1	12
Net revenue for the year	52	119

Notes to Privatization Benefits Fund Financial Statements for the Fiscal Year Ended March 31, 1991

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the accounts of the Privatization Benefits Fund and organizations which are owned or controlled by the Privatization Benefits Fund. (W.L.C. Developments Ltd. and Duke Point Development Limited in 1991.)

The Privatization Benefits Fund is a Special Fund, for purposes of the *Financial Administration Act,* established pursuant to the *Privatization Benefits Fund Act.* Its purpose is to hold in perpetuity the proceeds of assets disposed of through the privatization program, as specified by the Lieutenant Governor in Council, in order to produce revenue for the benefit of the province.

(b) PRINCIPLES OF CONSOLIDATION

The accounts of organizations owned or controlled by the Privatization Benefits Fund are consolidated with the accounts of the Privatization Benefits Fund after adjusting them to a basis consistent with the accounting policies described below. Inter-organization accounts and transactions are eliminated upon consolidation.

(c) BASIS OF ACCOUNTING AND SPECIFIC POLICIES

The basis of accounting, specific policies and 1991 changes in accounting policy, are as stated in the Introduction to the Public Accounts, with the following amendments:

- In accounting for the Privatization Benefits Fund, proceeds are defined as the proceeds of privatization transactions net of selling costs and book value of the assets sold.
- Proceeds of privatization transactions where selling costs and book value exceed the proceeds (losses on privatization) are not deducted from the fund.
- The government may pay either all or part of the accrued earnings of the Privatization Benefits Fund to the General Fund, as and when directed by the Lieutenant Governor in Council.
- The Minister of Finance and Corporate Relations is permitted to diversify the investments of the Privatization Benefits Fund into additional classes of investment such as equities (domestic and foreign), mortgages, real estate, corporate bonds and venture capital.
- Investments are accounted for at market value. The difference between market value and cost is shown as unrealized appreciation or depreciation.
- Investment transactions are recorded on the trade date (the date the order to buy or sell is executed). Dividend income is recognized on the ex–dividend date and interest income is recorded on the accrual basis. Realized gains and losses from investment transactions are calculated on the average cost basis.
- The market value of investments, other assets and liabilities in foreign currencies are translated into Canadian dollars at the closing rate of exchange on each valuation date. Purchases and sales of investments are translated at the exchange rate prevailing on the respective dates of such transactions. Income and expenses are translated into Canadian dollars at the monthly closing exchange rate.

2. Net Equity

	In Millions	
	1991	1990
	$	$
Net equity at beginning of year	432	309
Add (deduct):		
Net revenue for the year	52	119
Contributed surplus		19
Change in unrealized appreciation (depreciation) of investments	13	(15)
Net equity at end of year	497	432

3. Net Proceeds from Privatization Transactions

	In Millions	
	1991	1990
	$	$
British Columbia Hydro and Power Authority	10	8
British Columbia Enterprise Corporation		61
Highways maintenance	12	15
Other		1
	22	85

Notes to Privatization Benefits Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

4. Management Fees

Management fees are paid by the Privatization Benefits Fund to seven external fund managers for providing investment management and advisory services. The management fees are calculated based on the quarterly net assets.

5. Contingencies and Commitments

At the end of each year, there are a number of commitments outstanding for investment contracts. Such future investments are recorded as an asset in the year in which the investment is acquired. Commitments for investment contracts totalled approximately $11 million (1990: $1 million).

6. Comparative Figures

Certain 1990 comparative figures have been restated to conform with the presentation adopted in 1991.

Privatization Benefits Fund
Statement of Investment Portfolio
for the Fiscal Year Ended March 31, 1991

	In Millions			
	1991			1990
Bonds	Cost[1] $	Market Value $	Percent of Total Investment	Market Value $
Obligations of/or guaranteed by Canada	57	57	18.75	63
Obligations of/or guaranteed by a province	41	41	13.48	39
Obligations of/or guaranteed by a savings institution	13	13	4.28	7
Bonds and debentures issued by a corporation incorporated under the laws of Canada or a province	7	8	2.63	7
Total bonds	118	119	39.14	116
Shares and Convertible Securities				
Canadian securities by industry sector				
Metals and minerals	5	5	1.64	4
Golds	5	4	1.32	5
Oil and gas	9	9	2.96	6
Paper and forest products	1	1	.33	1
Consumer products	8	8	2.63	6
Industrial products	6	6	1.97	6
Real estate and construction	3	2	.66	2
Transportation	4	3	.99	6
Pipelines	2	2	.66	
Utilities	6	6	1.97	6
Communications and media	4	4	1.32	3
Merchandising	7	8	2.63	7
Financial services	17	17	5.59	17
Management companies	4	4	1.32	5
Other equities	29	36	11.84	32
	110	115	37.83	106
Units in Province of British Columbia Canadian Equity Index Fund	42	37	12.17	37
Foreign securities	37	33	10.86	30
Total shares and convertible securities	189	185	60.86	173
Total investments	**307**	**304**	**100.00**	**289**
Cash and temporary investments	189	194		143
Other assets (net)	4	9		11
Total investment portfolio	**500**	**507**	**100.00**	**443**

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[1] Bonds are listed at amortized cost.

Budget Stabilization Fund Financial Statements as at March 31, 1991

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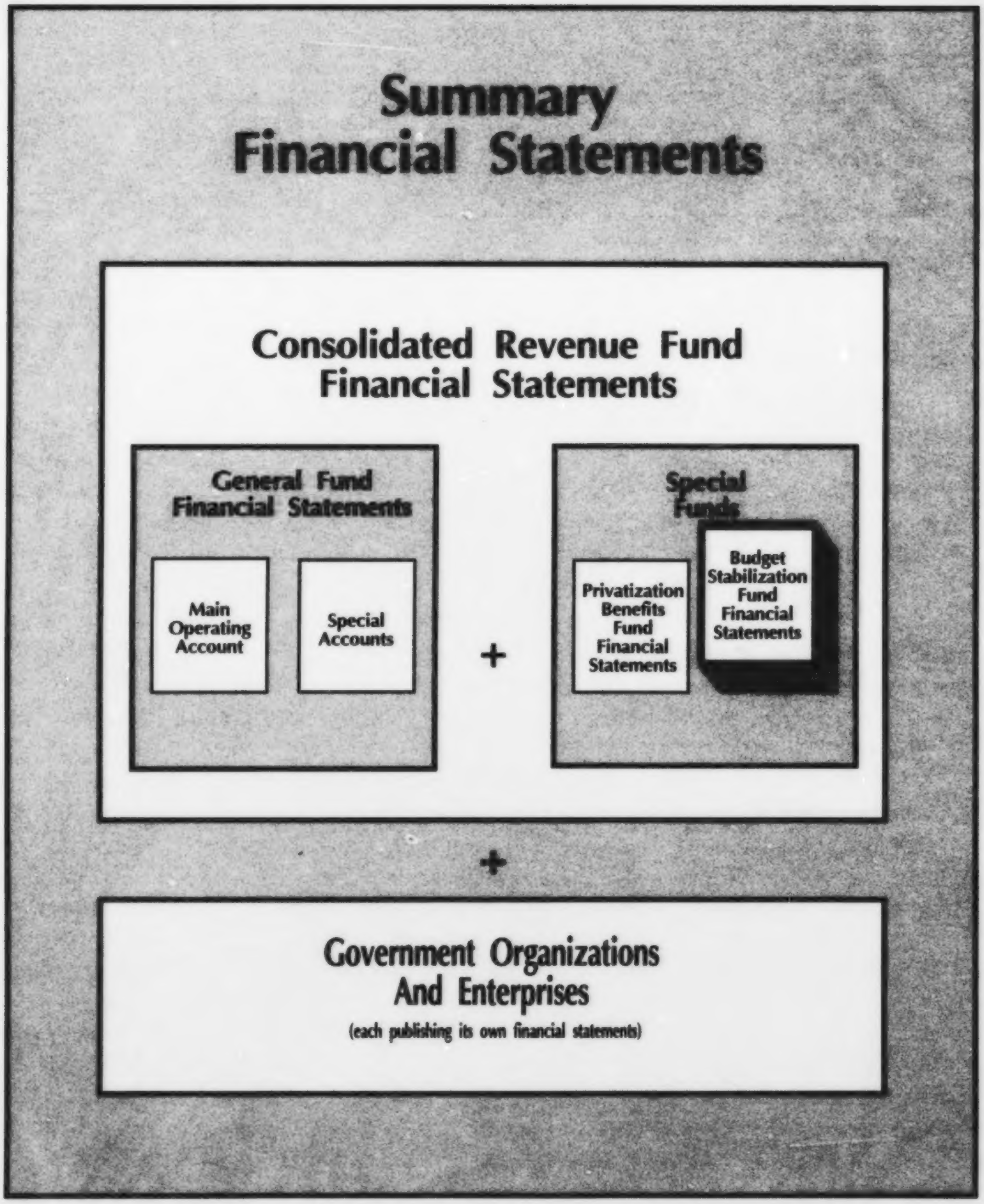
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AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have audited the balance sheet of the Budget Stabilization Fund of the Government of the Province of British Columbia as at March 31, 1990 and 1991 and the statement of revenue and expenditure for the years then ended. These financial statements are the responsibility of the Government. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In the conduct of my audit, I have received all the information and explanations I have required.

I report in accordance with section 7 of the Auditor General Act. In my opinion, these financial statements present fairly, in all material respects, the financial position of the Budget Stabilization Fund of the Government as at March 31, 1990 and 1991 and the results of its operations for the years then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Budget Stabilization Fund Balance Sheet
as at March 31, 1991

	In Millions	
	1991	1990
Assets	$	$
Due from the General Fund	838	1,600
	838	**1,600**
Net Equity		
Net equity (Note 2)	838	1,600
	838	**1,600**

The accompanying notes are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

DOUGLAS H. HORSWILL
Deputy Minister of Finance and
Corporate Relations

ALAN J. BARNARD
Deputy Comptroller General
Acting for the Comptroller General

Budget Stabilization Fund
Statement of Revenue and Expenditure
for the Fiscal Year Ended March 31, 1991

	In Millions	
	1991	1990
Revenue	$	$
Interest revenue	164	161
Transfer from General Fund		448
Total revenue	164	609
Expenditure		
Payment to General Fund	926	500
Net revenue (expenditure) for the year	(762)	109

Notes to Budget Stabilization Fund Financial Statements for the Fiscal Year Ended March 31, 1991

1. Significant Accounting Policies

(a) REPORTING ENTITY

The Budget Stabilization Fund (the Fund) is a Special Fund, for purposes of the *Financial Administration Act*, established pursuant to the *Budget Stabilization Fund Act*. Its purpose is to assist in stabilizing the operating revenues of the government. General Fund revenue, as specified by the Lieutenant Governor in Council, may be paid into the fund, and Lottery Fund Special Account money may also be paid into the fund, if authorized by the Lieutenant Governor in Council. Money may be paid out of the fund into the General Fund, with the approval of the Lieutenant Governor in Council.

(b) SPECIFIC POLICIES

The Budget Stabilization Fund, as well as any other Special Funds, and the General Fund constitute the government's Consolidated Revenue Fund, in accordance with section 9 of the *Financial Administration Act*. Therefore, the accounting policies applicable to the government's Consolidated Revenue Fund, as specified in the Introduction to the Public Accounts, are the policies applicable to the Budget Stabilization Fund.

2. Net Equity

	In Millions	
	1991	1990
	$	$
Net equity at beginning of the year	1,600	1,491
Net revenue (expenditure) for the year	(762)	109
Net equity at end of the year	838	1,600

3. Subsequent Event

On April 1, 1991 the Budget Stabilization Fund was dissolved, and the balance in the fund was transferred to the General Fund, pursuant to section 15(2)(a) of the *Taxpayer Protection Act*.

Supplementary Schedules to the Financial Statements for the Fiscal Year Ended March 31, 1991

(Unaudited)

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General Fund Schedule of Revenue by Source for the Fiscal Years Ended March 31

(Unaudited)

	1987	1988	1989	1990	1991
Taxation Revenue	$	$	$	$	$
Personal income	2,248,096,283	2,789,965,421	2,995,338,704	3,451,570,222	4,140,068,516
Corporation income	280,646,755	473,407,007	600,269,687	666,300,254	607,512,497
Social service	1,551,025,520	1,467,414,774	1,717,761,350	1,989,635,910	2,009,632,192
Fuel	375,593,458	450,411,440	465,107,622	502,325,548	555,043,636
Tobacco	214,210,803	228,721,954	262,166,182	307,985,616	346,482,257
Property—residential (school purpose)					301,242,424
Property—business (school purpose)	478,397,628	449,330,296	491,837,639	522,466,337	554,459,709
Property purchase	668,721	140,130,010	248,563,337	317,365,842	211,428,548
Corporation capital	87,205,128	56,761,544	13,801,497	4,033,719	10,158,680
Property—rural areas	35,798,956	42,740,634	44,665,741	53,798,575	52,428,340
Insurance premium	34,681,187	54,215,088	82,323,479	95,039,604	104,148,470
Hotel room	41,484,460	40,027,685	45,413,995	53,283,188	56,960,212
Horse racing	6,720,064	6,682,356	5,747,822	6,121,553	6,145,193
Total Taxation Revenue	**5,354,528,963**	**6,199,808,209**	**6,972,997,055**	**7,969,926,368**	**8,955,710,674**
Natural Resource Revenue					
Petroleum and natural gas—					
Natural gas royalties	57,215,426	53,664,809	55,735,871	62,833,657	74,451,838
Permits and fees	68,093,150	92,594,710	146,099,394	121,549,501	157,444,418
Petroleum royalties	44,957,545	51,850,844	38,400,452	42,835,022	47,788,978
Minerals	55,585,175	53,587,062	74,868,240	73,329,872	44,976,967
	225,851,296	**251,697,425**	**315,103,957**	**300,548,052**	**324,662,201**
Forests—					
Timber sales	103,408,044	350,513,574	423,250,864	453,480,521	418,812,228
Small business enterprise	28,971,611	47,227,650	134,455,505	147,291,358	111,483,828
Other forest revenue	52,954,622	346,847,857	130,526,961	98,073,530	78,984,162
	185,334,277	**744,589,081**	**688,233,330**	**698,845,409**	**609,280,218**
Other—					
Water resources	235,642,576	214,970,741	255,518,703	236,102,941	221,876,379
Wildlife Act—fees and licences	10,791,085	11,708,640	12,567,058	13,759,123	14,441,980
	246,433,661	**226,679,381**	**268,085,761**	**249,862,064**	**236,318,359**
Total Natural Resource Revenue	**657,619,234**	**1,222,965,887**	**1,271,423,048**	**1,249,255,525**	**1,170,260,778**
Other Revenue					
Fees and licences—					
Medical Services Plan premiums	382,314,400	422,205,290	580,809,243	641,032,864	660,348,406
Lottery Fund Special Account	160,705,588	165,064,316	188,745,334	195,798,299	205,310,992
Motor vehicle licences and permits	129,030,240	136,820,946	192,663,683	182,788,401	198,974,988
Farm income assurance	15,972,254	12,075,856	13,300,554	17,049,044	11,000,000
Land registry fees	37,102,055	17,660,526	24,637,163	25,146,434	23,902,496
Other	128,792,390	146,941,546	189,121,376	229,707,539	215,051,474
	853,916,927	**900,768,480**	**1,189,277,353**	**1,291,522,581**	**1,314,588,356**
Interest from Investments	**53,168,912**	**68,354,701**	**133,758,309**	**168,019,897**	**110,328,440**
Miscellaneous—					
Fines and penalties	18,886,154	25,110,088	29,149,560	44,723,589	70,209,235
Miscellaneous	53,197,838	65,676,031	68,097,377	96,084,201	143,014,614
	72,083,992	**90,786,119**	**97,246,937**	**140,807,790**	**213,223,849**
Total Other Revenue	**979,169,831**	**1,059,909,300**	**1,420,282,599**	**1,600,350,268**	**1,638,140,645**

General Fund Schedule of Revenue by Source for the Fiscal Years Ended March 31—Continued

(Unaudited)

	1987	1988	1989	1990	1991
Contributions from Government Enterprises	$	$	$	$	$
British Columbia Liquor Distribution Branch	424,786,708	425,039,923	416,255,437	419,598,308	446,745,862
British Columbia Buildings Corporation	2,645,000	22,965,000	22,712,000	1,399,628	21,900,000
British Columbia Ferry Corporation	9,865,728				
British Columbia Hydro and Power Authority				101,149,234	114,178,500
British Columbia Petroleum Corporation					20,001,900
British Columbia Railway Company Dividend	10,307,540	20,615,080		10,307,540	20,607,540
British Columbia Systems Corporation					5,792,750
178561 B.C. Ltd. (formerly Pacific Coach Lines Ltd.)		1,175,000	50,000		
Total Contributions from Government Enterprises	**447,604,976**	**469,795,003**	**439,017,437**	**532,454,710**	**629,226,552**
Contributions from the Federal Government					
Established programs financing	1,205,263,000	1,215,270,017	1,230,181,638	1,239,750,375	1,110,278,999
Fiscal stabilization	360,000				
Canada Assistance Plan	611,266,561	630,957,596	667,799,613	686,492,024	715,908,526
Statutory and other subsidies	2,515,831	2,515,831	2,515,831	2,515,831	2,515,831
Other shared costs and grants in aid	152,754,112	147,096,736	188,853,141	150,325,962	118,531,543
Reciprocal Taxation Agreement	21,097,000	24,090,784	20,530,186	21,478,984	13,976,965
Total Contributions from the Federal Government	**1,993,256,504**	**2,019,930,964**	**2,109,880,409**	**2,100,563,176**	**1,961,211,864**
General Fund Revenue	**9,432,179,508**	**10,972,409,363**	**12,213,600,548**	**13,452,550,047**	**14,354,550,513**
Add transfer from Budget Stabilization fund				500,000,000	926,000,000
Less transfer to Budget Stabilization Fund		(717,377,000)	(591,917,000)	(447,796,000)	
Add transfer from Privatization Benefits Fund				84,923,000	22,240,673
Less transfer to Privatization Benefits Fund				(84,923,000)	(22,240,673)
Total General Fund Revenue	**9,432,179,508**	**10,255,032,363**	**11,621,683,548**	**13,504,754,047**	**15,280,550,513**

General Fund Schedule of Expenditure by Function for the Fiscal Years Ended March 31

(Unaudited)

	1987	1988	1989	1990	1991
Health	$	$	$	$	$
Hospital care	1,726,917,117	1,881,711,408	2,059,167,069	2,294,014,976	2,549,391,824
Medical care	1,243,309,803	1,272,014,530	1,374,992,079	1,532,671,428	1,692,483,819
Preventive care	407,103,593	457,636,217	514,338,378	605,999,847	707,227,997
Other health	68,421,683	72,721,434	63,670,528	69,073,557	79,214,797
Total Health	**3,445,752,196**	**3,684,083,589**	**4,012,168,054**	**4,501,759,808**	**5,028,318,437**
Social Services					
Social assistance	1,051,187,460	1,080,354,891	1,124,203,109	1,165,620,748	1,300,628,531
Child welfare	102,723,441	116,011,482	115,827,924	142,911,659	160,952,271
Other social services	143,930,641	152,437,253	171,101,325	195,719,906	212,024,115
Total Social Services	**1,297,841,542**	**1,348,803,626**	**1,411,132,358**	**1,504,252,313**	**1,673,604,917**
Education					
Elementary and secondary	1,721,579,519	1,814,598,393	1,969,224,824	2,207,234,555	2,967,866,204
Post secondary	673,684,594	751,447,315	860,316,184	913,131,393	1,029,797,069
Other education	68,589,795	62,188,473	50,900,738	60,776,634	60,894,752
Total Education	**2,463,853,908**	**2,628,234,181**	**2,880,441,746**	**3,181,142,582**	**4,058,558,025**
Protection of Persons and Property					
Law enforcement	181,458,006	197,361,212	205,386,064	232,676,600	268,952,873
Police protection	87,073,490	95,393,063	103,845,727	111,863,314	117,544,957
Corrections	118,885,197	125,693,223	138,121,873	157,598,292	178,164,861
Other protection and regulation	80,011,226	83,742,737	94,655,534	111,189,244	160,462,811
Total Protection of Persons and Property	**467,427,919**	**502,190,235**	**542,009,198**	**613,327,450**	**725,125,502**
Transportation					
Road and air	884,695,989	690,607,922	584,129,663	891,282,590	958,729,325
Ferries	76,971,300	61,821,300	70,951,045	104,269,801	4,821,566
Railways	(216,961,927)	15,650,000	16,045,848	21,094,000	8,038,480
Public transit	160,757,155	159,601,526	173,152,838	182,239,363	216,089,160
Total Transportation	**905,462,517**	**927,680,748**	**844,279,394**	**1,198,885,754**	**1,187,678,531**
Natural Resources and Economic Development					
Forests (including fire suppression)	321,669,533	410,565,232	481,478,516	539,565,351	573,986,537
Minerals and mines	32,672,090	31,489,336	28,986,366	33,074,060	43,495,850
Environment and agriculture	169,885,676	168,031,528	200,114,668	256,671,615	272,494,682
Fish and game	22,964,168	26,278,140	28,251,354	27,001,953	15,198,570
Trade and industry	218,310,524	102,746,322	158,700,506	149,345,374	158,561,657
Total Natural Resources and Economic Development	**765,501,991**	**739,110,558**	**897,531,410**	**1,005,658,353**	**1,063,737,296**

General Fund Schedule of Expenditure by Function for the Fiscal Years Ended March 31—Continued

(Unaudited)

	1987	1988	1989	1990	1991
Other	$	$	$	$	$
Local government	231,740,872	243,202,291	245,758,960	302,267,879	345,012,812
Housing support	55,821,099	28,623,907	35,710,779	53,071,912	37,454,118
Recreation and culture	351,228,057	134,505,564	133,718,520	99,851,612	124,039,041
Total Other	**638,790,028**	**406,331,762**	**415,188,259**	**455,191,403**	**506,505,971**
General Government					
Legislature	11,507,000	15,722,389	15,922,497	17,641,041	19,507,284
Administration	213,179,485	243,002,561	214,942,324	217,639,067	222,256,273
Total General Government	**224,686,485**	**258,724,950**	**230,864,821**	**235,280,108**	**241,763,557**
Debt Servicing—Third Parties	383,580,609	525,277,283	529,850,173	510,230,241	531,220,112
Debt Servicing—Budget Stabilization Fund			77,329,702	160,988,021	164,553,483
Transfer to Budget Stabilization Fund		25,528,582	79,000,000		
Net Operating Expenditure	**10,592,897,195**	**11,045,965,514**	**11,919,795,115**	**13,366,716,033**	**15,181,065,831**

Note: Operating expenditure has been restated to include Valuation allowances (1987:($72,089,271)) (1988:$7,472,349) (1989:$64,580,119) (1990:$18,700,292)

General Fund Schedule of Expenditure by Group Account Classification for the Fiscal Year Ended March 31, 1991

(Unaudited)

Ministry	Salaries and Benefits	Operating Costs	Asset Acquisitions	Grants and Contributions	Other Expenditures	Recoveries	Total Expenditures
	$	$	$	$	$	$	$
Legislation	9,923,604	4,324,537	347,425	140,389	4,771,329		19,507,284
Auditor General	4,766,370	976,179	112,962	47,000		(21,636)	5,880,875
Ombudsman	2,348,712	642,979	78,012				3,069,703
Office of the Premier and Executive Council Operations	2,892,772	713,547	52,235				3,658,554
Advanced Education, Training and Technology	14,831,142	12,515,948	1,300,342	1,056,808,660	24,695,164	(4,115,071)	1,106,036,185
Agriculture and Fisheries	19,609,314	13,410,813	1,310,865	33,693,198	27,827,043	(11,441,148)	84,410,085
Attorney General	101,909,217	108,214,694	8,262,005	42,188,690	7,878,421	(282,204)	268,170,823
Crown Lands	21,051,593	18,571,763	1,628,883	5,000	5,563,708	(3,303,653)	43,517,294
Education	16,757,324	45,659,989	2,009,895	2,977,632,100	879	(60,785,566)	2,981,274,621
Energy, Mines and Petroleum Resources	19,535,685	14,030,221	3,525,652	9,429,921		(3,460,577)	43,060,902
Environment	59,205,833	52,430,419	8,661,858	2,101,126	(5,469)	(16,426,979)	105,966,788
Finance and Corporate Relations	52,490,145	40,787,712	3,354,494	1,301,353	23,865,035	(15,921,899)	105,876,840
Forests	161,733,769	226,521,543	20,612,929	3,431,272	6,510,247	(2,546,658)	416,263,102
Government Management Services and Minister Responsible for Women's Programs	231,592,532	57,186,053	(2,714,026)	1,225,738	40,145,568	(303,947,603)	23,488,262
Health	225,162,920	127,848,380	8,481,279	4,615,822,831	2,864,210	(52,008,359)	4,928,171,261
International Business and Immigration	7,181,519	8,911,607	1,003,597	14,866,322	32,142	(715,054)	31,280,133
Labour and Consumer Services	35,603,999	17,059,121	2,169,809	31,661,158	6,626	(8,238,465)	78,262,248
Municipal Affairs, Recreation and Culture	35,122,398	20,687,103	2,174,436	306,515,500		(2,254,883)	362,244,554
Native Affairs	1,545,179	947,449	54,046	2,159,396			4,706,070
Parks	15,902,538	18,736,811	1,677,557	55,667		(467,601)	35,904,972
Provincial Secretary	9,103,867	18,166,213	883,191	224,575	172,203	(755,964)	27,794,085
Regional and Economic Development	26,226,797	24,544,569	1,097,353	8,840,880	16,091,024	(523,686)	76,276,937
Social Services and Housing	170,628,006	70,737,837	5,020,461	1,497,483,388		(3,749,475)	1,740,120,217
Solicitor General	135,508,549	126,574,218	12,434,027	154,801,477	(1,180,700)	(21,524,089)	406,613,482
Tourism	3,780,167	10,324,302	90,266	10,695,691	18,124	(782,075)	24,126,475
Transportation and Highways	118,825,267	482,688,817	361,947,632	237,335,388	539,805	(18,158,377)	1,183,178,532
Other Appropriations	2,844,766	168,810,055	5,648,645	123,664,821	1,471,575,703	(700,338,443)	1,072,205,547
General Fund Expenditure	1,506,083,984	1,692,022,879	451,225,830	11,132,131,541	1,631,371,062	(1,231,769,465)	15,181,065,831
Inter-ministry recoveries	(204,029,100)	(22,852,233)	(8,893,974)	(5,473,451)	(49,566,593)	290,815,351	0
Total General Fund Expenditure	1,302,054,884	1,669,170,646	442,331,856	11,126,658,090	1,581,804,469	(940,954,114)	15,181,065,831
Comparative—1990 General Fund Expenditure	1,186,291,117	1,528,870,942	411,072,716	9,551,507,465	1,393,017,636	(704,043,843)	13,366,716,033

Schedule Of Public Debt

Pursuant to Section 54 (2) of the *Financial Administration Act,* 1981 for the Fiscal Year Ended March 31, 1991

(Unaudited)

PUBLIC DEBT

Public debt represents direct debt obligations for the purpose of the Province of British Columbia and the fiscal agency borrowings. Fiscal agency borrowings represent borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chapter 15).

	April 1/90	Issues	Retirements	March 31/91	Net increase (decrease) 1991	Net increase (decrease) 1990
For the purpose of the Province of British Columbia	$	$	$	$	$	$
Short-term promissory notes[1]	162,757,758	3,140,542,704	2,410,625,382	892,675,080	729,917,322	12,657,758
Treasury bills	780,000,000	2,505,000,000	2,505,000,000	780,000,000		
Province of British Columbia notes and bonds[2]	3,720,133,924	1,361,831,882	961,046,012	4,120,919,794	400,785,870	(669,290,236)
Total	4,662,891,682	7,007,374,586	5,876,671,394	5,793,594,874	1,130,703,192	(656,632,478)

	Short-term promissory notes	Treasury bills	Notes and bonds	Total
	$	$	$	$
Maturity value	892,675,080	780,000,000	4,118,248,386	5,790,923,466
Assumption of obligations of David Thompson University Centre on wind–up			2,671,408	2,671,408
	892,675,080	780,000,000	4,120,919,794	5,793,594,874
Less: Sinking fund balances	(490,375,468)		(404,388,123)	(894,763,591)
	402,299,612	780,000,000	3,716,531,671	4,898,831,283
Less: Unamortized discount	(30,298,396)	(14,166,019)	(128,466,566)	(172,930,981)
Total	372,001,216	765,833,981	3,588,065,105	4,725,900,302

SHORT–TERM PROMISSORY NOTES

Short–term promissory notes are short–term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short–term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short–term promissory notes (the "Notes") have the following characteristics:

- — the principal amount of Notes outstanding at any time, for the purpose of the Province of British Columbia, may not exceed $1.15 billion in Canadian funds.
- — the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- — the Notes mature in 365 days or less.

TREASURY BILLS

Treasury bills are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest.

Treasury bills have the following characteristics:

- — issued at a discount in lieu of interest payments
- — maturity: 91 days or 182 days
- — issued in Canadian currency
- — transferable
- — bought and sold on the open market.

For the purpose of the Fiscal Agency Loans Program

	April 1/90	Issues[1]	Retirements	March 31/91	Net increase (decrease) 1991	Net increase (decrease) 1990
	$	$	$	$	$	$
Short–term promissory notes	2,885,672,104	8,473,385,125	8,581,498,930	2,777,558,299	(108,113,805)	635,798,865
Province of British Columbia notes, bonds and debentures[2]	2,652,785,869	1,167,823,118	23,284,676	3,797,324,311	1,144,538,442	924,290,987
Total	5,538,457,973	9,641,208,243	8,604,783,606	6,574,882,610	1,036,424,637	1,560,089,852

	Short–term promissory notes	Notes and bonds	Total
	$	$	$
Maturity value	2,777,558,299	3,797,324,311	6,574,882,610
Less: Sinking fund balances	(65,717,437)	(176,312,108)	(242,029,545)
	2,711,840,862	3,621,012,203	6,332,853,065
Less: Unamortized discount	(68,923,461)	(31,036,930)	(99,960,391)
Total	2,642,917,401	3,589,975,273	6,232,892,674

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[1] Balances include exchange adjustments on those series that are payable in unhedged U.S. currency. These series are translated to Canadian dollars at the exchange rate prevailing at the year–end. Unhedged notes payable in U.S. dollars totalling $15,460,000 (1990: $15,298,000) were outstanding at year–end.

[2] Notes payable in Japanese Yen totalling 27.8 billion Yen (1990: 29.4 billion Yen)have been fully hedged to $203 million Canadian (1990: $211.9 million Canadian) through currrency exchange agreements.

Schedule Of Public Debt

Pursuant to Section 54 (2) of the *Financial Administration Act,* 1981 for the Fiscal Year Ended March 31, 1991—Continued

(Unaudited)

PUBLIC DEBT

SHORT–TERM PROMISSORY NOTES

Short–term promissory notes are short–term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short–term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short–term promissory notes (the "Notes") have the following characteristics:

- — the principal amount of Notes outstanding at any time, for the purpose of fiscal agency arrangments may not exceed $4.8 billion in Canadian funds.
- — the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- — balances include exchange adjustments on those series that are payable in unhedged U.S. currency. These notes are translated at the exchange rate prevailing at the year–end. Unhedged short term notes payable in U.S. dollars totalling $157 million (1990: $NIL) were outstanding at year–end.

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[1] Issued under and pursuant to the *Financial Administration Act,* (S.B.C. 1981, chapter 15) as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

[2] Notes payable in Japanese Yen totalling 9.8 billion Yen (1990: 11.6 billion Yen) which have been fully hedged to $63.1 million Canadian (1990: $73 million Canadian) through currrency exchange agreements.

Schedule of Payments Based on Contributions Pursuant to Section 22(2) of the *Financial Administration Act,* 1981 for the Fiscal Year Ended March 31, 1991

(Unaudited)

Ministry/Agreement Description	1991
	$
ADVANCED EDUCATION, TRAINING AND TECHNOLOGY	
Patent Act	2,945,098
English as a Second Language	1,160,416
	4,105,514
AGRICULTURE AND FISHERIES	
Fox and Mink Pelt Producers	1,704,000
Interchange Canada Program	55,485
Grain and Oilseed Producer's Assistance	2,194,470
	3,953,955
EDUCATION	
Canadian Official Languages Program	10,822,711
ENERGY, MINES AND PETROLEUM RESOURCES	
Iskut Road Environmental Study	566,666
ENVIRONMENT	
Federal Environment Assessment and Review Office	592,452
Skagit River Trout Study	27,900
Lab Registration	16,975
Air Monitoring Program—Skookumchuk	10,525
	647,852
FORESTS	
Canadian Pacific Railway	30,000
HEALTH	
Inter–Provincial Reciprocal Agreements—Hospital Care	29,759,544
Conference of Deputy Ministers	35,000
Aids Prevention for Drug Users	170,000
Aids Laboratory Research	1,440
Inter–Provincial Reciprocal Agreements—Medical Services by Physicians	14,151,957
Geographic Disaster Information System	47,347
	44,165,288
MUNICIPAL AFFAIRS, RECREATION AND CULTURE	
Chilkoot Trail Extension	10,000
Vancouver Public Library Services	64,050
	74,050
PARKS	
Bedwell Lake Trail	42,316
Saltery Bay Access Ramp	4,998
Roscoe Bay and Teakerne Arm Floats and Ramps	13,000
Elk Falls Provincial Park Playground	10,000
Cabbage Island and Pirates Cove Floats	18,093
Kekuli Bay Park Development	230,000
Little Qualicum Falls Playground	11,758
	330,165
PROVINCIAL SECRETARY	
Canadian Broadcasting Corporation Records	12,780
Newcombe Family Photograph Collection	9,375
	22,155
REGIONAL AND ECONOMIC DEVELOPMENT	
Celgar Pulpmill Expansion Review Panel	367,375
China Steel–Phase B	142,378
	509,753
SOCIAL SERVICES AND HOUSING	
Employment Initiatives Projects	106,798

Schedule of Payments Based on Contributions Pursuant to Section 22(2) of the *Financial Administration Act,* 1981 for the Fiscal Year Ended March 31, 1991—Continued

(Unaudited)

Ministry/Agreement Description	1991 $
SOLICITOR GENERAL	
Interchange Canada	165,366
TOURISM	
World Travel Mart	35,000
Canada's West Marketplace	32,215
Tourism North Project	699,260
Atelier Canada	5,600
	772,075
TRANSPORTATION AND HIGHWAYS	
Revelstoke Project–Highway 23	330,652
Elkford Bridge–Fording coal mine road	400,055
Corporation Street Railway Crossing	56,000
	786,707
Total: 1990/91	67,059,055
Total: 1989/90	93,985,499

Note: Section 22(1) of the *Financial Administration Act,* 1981 authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government, for the purpose of or as a contribution towards expenditures . . . received by the government."

These Payments are reflected in the main statements of the province.

Schedule of Obligations Under Capital Leases Pursuant to Section 54 (3) of the *Financial Administration Act,* 1981 for the Fiscal Year Ended March 31, 1991

(Unaudited)

Description of Item	1991 $
Lease of Data Processing Equipment:	
Ministry of Health	156,493
Ministry of Social Services and Housing	527,843
	684,336
Lease of Aircraft:	
Cessna Citation II and radio equipment lease to June, 1992	247,825
Lease of Mobile Equipment:	
Earth Moving Construction Equipment	6,559,946
Total: 1990/91	7,492,107
Total: 1989/90	8,712,661

Note: Section 54(3) of the *Financial Administration Act,* 1981 requires disclosure of the financial obligations of the government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the government. These contracts are reflected in the Public Accounts in accordance with the province's accounting policies.

General Fund Schedule of Payments Made to Honour Guarantees Pursuant to Section 58 (3) of the *Financial Administration Act*, 1981 for the Fiscal Year Ended March 31, 1991

(Unaudited)

Description of Item	1991 $
Agricultural Credit Act:	
Mosterman, P & C	53,487
Veeneman, H & A	27,067
	80,554
Farm Products Industry Act:	
Shergar Enterprises Inc	1,600,000
British Columbia Student Loan Program:	
Various lending institutions	10,500,632
Student Venture Program:	
Various students	90,989
Small Business Development Program	45,906
Financial Administration Act, Section 56:	
Interior Veneer Ltd	41,385
Mission Cyrus Corp	2,250,000
Classic Heraldry Ltd	36,750
Armes Manufacturing Corporation	35,756
Business Start-up Program	56,537
	2,420,428
Loan Guarantee Program for First Citizens' Fund	13,670
Total: 1990/91	14,752,179
Total: 1989/90	7,074,581

Note: Section 58(3) of the *Financial Administration Act*, 1981 authorizes payments to honour guarantees and indemnities where the government has entered into an agreement to give a guarantee in connection with the issue of sale of securities. These payments are reflected in the main statements of the province.

Schedule of Investment Portfolio Pursuant to Section 36.2 (3) of the *Financial Administration Act*, 1981 as at March 31, 1991

(Unaudited)

	1991			1990
	Temporary Investments $	Long-Term Investments $	Total $	Total $
Obligations of or guaranteed by Canada	4,863,039,006	5,688,264,098	10,551,303,104	9,395,737,391
Obligations of or guaranteed by the U.S.A	1,844,928	493,697,546	495,542,474	480,372,290
Obligations of or guaranteed by a province	141,418,450	8,862,963,529	9,004,381,979	8,737,477,933
Obligations of or guaranteed by a savings institution	1,211,715,817	36,413,161	1,248,128,978	1,792,195,723
Securities issued by the Municipal Finance Authority of British Columbia		235,130,081	235,130,081	211,172,809
Commercial paper issued by corporations incorporated under the laws of Canada or of a province	114,879,847		114,879,847	65,958,783
Bonds and debentures issued by corporations incorporated under the laws of Canada or of a province		78,404,034	78,404,034	32,345,383
Fully paid common shares of corporations incorporated under the laws of Canada or of a province		1,362,761,749	1,362,761,749	249,438,694
Fully paid shares of corporations incorporated in a foreign country		36,979,477	36,979,477	32,801,040
Securities issued for school, hospital, irrigation, drainage or other like purposes		3,755,714	3,755,714	4,069,604
Secured indebtedness of a corporation		1,199,186	1,199,186	41,126
Securities of municipal corporation		518,796	518,796	523,802
Securities issued by the International Bank for Reconstruction and Development		16,479,561	16,479,561	10,635,590
Total	6,332,898,048	16,816,566,932	23,149,464,980	21,012,770,168

Note: Futures Contracts held as at March 31, 1991;

—U.S. Treasury Bonds	—June 1991 expiry	—274 contracts short
—Euro Dollars	—June 1991 expiry	—27 contracts short
—U.S. Treasury Bills	—June 1991 expiry	—27 contracts short

Explanatory Note on Appropriations

The total appropriation amount presented includes the original estimate, statutory authorizations and re-allocations within voted appropriations.

Explanatory Notes on the Group Account Classification

Salaries and Benefits

- *Base Salaries and Overtime*—includes the cost of base salaries and overtime pay for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs*—includes the cost of all supplements to pay such as shift differentials, premiums and allowances.
- *Employee Benefits*—includes the cost of employer contributions to employee benefit plans and pensions. The relocation and transfer expenses of employees are also included.
- *Legislative Allowances*—includes the cost of the annual MLA indemnity and supplementary salaries as authorized under sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act.* The expense allowance payable under subsection 2 (1) is classified under Other Expenditures. The annual salaries of the officers of the Legislature are also included.

Operating Costs

- *Fees, Allowances and Expenses*—includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Travel Expenses*—includes travel expenses of government employees and officials on government business including prescribed allowances.
- *Professional Services*—includes fees and expenses for professional services rendered directly to government such as legal, engineering or management consulting services.
- *Information Systems Operating Expenses*—includes all costs related to data, voice, image and text processing operations and services such as data processing and line charges, supplies, repairs, maintenance and short-term rentals of information processing equipment.
- *Office and Business Expenses*—includes materials, supplies and services required for the operation of offices and the conduct of government business.
- *Informational Advertising and Publications*—includes costs associated with advertising and general publications.
- *Statutory Notices, Annual Reports and Non-Discretionary Publications*—includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, Supplies, Vehicle and Equipment Operation and Maintenance*—includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services, food for institutions and the costs associated with the repair and maintenance of government vehicles, machinery and equipment.
- *Building Occupancy Charges*—includes payments for the rental and maintenance of buildings and office accommodation.

Asset Acquisitions

- *Data and Word Processing Systems*—includes the purchase or long-term lease cost of electronic data and word processing equipment and associated software. Also includes the development cost of new data and word processing systems.
- *Office Furniture and Equipment*—includes the purchase or long-term lease cost of office furniture and equipment such as typewriters and photocopiers.
- *Lands, Buildings and Works*—includes the cost of acquiring such assets through purchase or contract, but not construction by government personnel.
- *Machinery, Equipment and Vehicles*—includes the purchase or long-term lease cost of aircraft, ships, vehicles, machinery and equipment.

Grants and Contributions

- *Grants*—includes grant payments to individuals, businesses, non-profit associations and others of a general nature where there are no contractual obligations.
- *Contributions*—includes grant or contractual payments to public bodies and organizations for the provision of specific goods and/or services to the general public where the government has some control over how the funds are to be spent, what goods and/or services are to be provided and which groups are to receive these goods and/or services.
- *Transfer to Special Accounts*—includes transfers of appropriation from votes to Special Accounts.

Other Expenditure

- *Interest on the Public Debt*—includes only interest payments on the provincial direct debt for government purposes.
- *Contingencies*—includes only expenditures of a contingent or unexpected nature not provided for in any other appropriation.
- *Other Expenditures*—includes only expenditures which cannot reasonably be allocated to another standard object of expenditure.

Recoveries

- *Recoveries from Within Government*—includes recoveries for the use of equipment or the provision of goods and services within or between ministries of the provincial government.
- *Recoveries from Outside of Government*—includes costs recovered from government corporations, other levels of government, and non-government organizations.

Legislation—(Unaudited)

Vote No.	Description	Total Appropriations			
		Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriation $
1	Legislation				
	Members of the Legislative Assembly —Indemnities and Allowances	4,118,424			**4,118,424**
	Members of the Legislative Assembly —Constituency Allowances	3,434,380			**3,434,380**
	Members' Dining Room	105,600			**105,600**
	Legislative Committees	314,000			**314,000**
	Legislative Accounting Office	359,454			**359,454**
	Inter-Parliamentary Relations	150,265			**150,265**
	Legislative Procedure Review	60,200			**60,200**
	Legislative Documents	460,000			**460,000**
	Government Caucus Global	1,318,460	51,758		**1,370,218**
	Leader of the Opposition	448,146			**448,146**
	Opposition Caucus Global	1,519,500	51,540		**1,571,040**
	Independent Member Global	69,740	(51,758)		**17,982**
	Centeralized Expenses	320,000			**320,000**
	Clerk of the House	543,786			**543,786**
	Sergeant-At-Arms:	1,006,000			**1,006,000**
	Hansard	832,500			**832,500**
	Office of the Speaker	302,222			**302,222**
	Legislative Library	1,824,043			**1,824,043**
	Legislative Internship Program	119,280			**119,280**
	Legislative Buildings Improvements and Communications	1,985,000	(51,540)		**1,933,460**
	Statutory—				
	Constitution Act			200,201	**200,201**
		19,291,000	**0**	**200,201**	**19,491,201**
	Statutory—				
	Conflict of Interest Act			**16,083**	**16,083**
		19,291,000	**0**	**216,284**	**19,507,284**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	*Other Expenditures* $	*Recoveries* $	**Total Expenditures $**	Net Under (Over) Expenditure $
3,504,978				693,050		**4,198,028**	(79,604)
				3,742,626		**3,742,626**	(308,246)
			125,600			**125,600**	(20,000)
	24,662			161,123		**185,785**	128,215
292,402	73,529	4,138				**370,069**	(10,615)
			14,789	129,919		**144,708**	5,557
2,534	10,337	427				**13,298**	46,902
	657,770					**657,770**	(197,770)
891,941	357,952	46,568				**1,296,461**	73,757
	450					**450**	447,696
1,735,997	262,746	13,874				**2,012,617**	(441,577)
8,381	9,891					**18,272**	(290)
	414,887	145,658				**560,545**	(240,545)
534,636	8,556	7,516		1,312		**552,020**	(8,234)
895,825	157,787	927				**1,054,539**	(48,539)
555,471	157,460	36,087				**749,018**	83,482
152,595	54,725	5,256		32,675		**245,251**	56,971
1,258,318	501,490	37,324				**1,797,132**	26,911
90,526	19,738			9,469		**119,733**	(453)
	1,597,629	49,650				**1,647,279**	286,181
						0	200,201
9,923,604	**4,309,609**	**347,425**	**140,389**	**4,770,174**	**0**	**19,491,201**	**0**
	14,928			**1,155**		**16,083**	**0**
9,923,604	**4,324,537**	**347,425**	**140,389**	**4,771,329**	**0**	**19,507,284**	**0**

Auditor General—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	 Budget Re-allocations $	 Other Authorizations $	 **Total** **$**
2	Auditor General	6,126,000			**6,126,000**
		6,126,000	**0**	**0**	**6,126,000**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
4,766,370	976,179	112,962	47,000		(21,636)	**5,880,875**	245,125
4,766,370	**976,179**	**112,962**	**47,000**	**0**	**(21,636)**	**5,880,875**	**245,125**

Ombudsman—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Budget Re-allocations $	Other Authorizations $	Total $
3	Ombudsman	3,113,000			**3,113,000**
		3,113,000	**0**	**0**	**3,113,000**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	**Total Expenditures $**	Net Under (Over) Expenditure $
2,348,712	642,979	78,012				**3,069,703**	43,297
2,348,712	**642,979**	**78,012**	**0**	**0**	**0**	**3,069,703**	**43,297**

Office of the Premier and Executive Council Operations—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriation $
4	Office of the Premier and Executive Council Operations				
	Office of the Premier	1,470,089	(44,000)		**1,426,089**
	Executive Council Operations	2,341,911	44,000		**2,385,911**
		3,812,000	**0**	**0**	**3,812,000**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
1,036,779	285,402	16,929				**1,339,110**	86,979
1,855,993	428,145	35,306				**2,319,444**	66,467
2,892,772	**713,547**	**52,235**	**0**	**0**	**0**	**3,658,554**	**153,446**

Ministry of Advanced Education, Training and Technology—(Unaudited)

Vote No.	Description	Total Appropriations			
		Estimated $	Budget Re-allocations $	Other Authorizations $	**Total Appropriations $**
5	Minister's Office	**270,100**			**270,100**
6	Ministry Operations				
	Administration and Support Services (net of recoveries)	29,189,500	(300,000)		**28,889,500**
	Advanced Education Programs (net of recoveries)				
	—Operating Contributions, Universities	394,354,600			**394,354,600**
	—Matching Program, Universities	20,000,000			**20,000,000**
	—Operating Contributions, Colleges and Institutes	346,419,300	300,000		**346,719,300**
	—Capital Debt Servicing	110,448,650	(4,400,000)		**106,048,650**
	—Distance Education	19,063,650			**19,063,650**
	—International Education	1,500,000			**1,500,000**
	—Access Programs and Enrolment	68,393,600			**68,393,600**
		960,179,800	(4,100,000)	0	**956,079,800**
	Student Financial Assistance	58,206,900	4,400,000		**62,606,900**
	Job Training, Apprenticeship and Labour Market Policy Programs	24,849,700			**24,849,700**
		1,072,425,900	**0**	**0**	**1,072,425,900**
7	Science and Technology	**49,290,000**			**49,290,000**
	Statutory—				
	Patent Act				**0**
	English as a Second Language				**0**
	Special Accounts—				
	Science and Technology Fund	**49,290,000**			**49,290,000**
	Valuation allowance			**12,573,037**	**12,573,037**
	Less transfer to the Insurance and Risk Management Account from Vote 6			**(431,324)**	**(431,324)**
	Less transfer to the Science and Technology Fund Special Account from Vote 7	**(49,290,000)**			**(49,290,000)**
		1,121,986,000	**0**	**12,141,713**	**1,134,127,713**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	**Total Expenditures $**	Net Under (Over) Expenditure $
254,367	**7,601**					**261,968**	**8,132**
14,002,088	11,390,894	1,230,627	39,155		(9,557)	**26,653,207**	2,236,293
			394,351,048			**394,351,048**	3,552
			20,000,000			**20,000,000**	0
			346,717,035			**346,717,035**	2,265
			105,430,249			**105,430,249**	618,401
			19,062,892			**19,062,892**	758
			1,374,969			**1,374,969**	125,031
	159,689	10,097	67,980,885			**68,150,671**	242,929
0	159,689	10,097	954,917,078	0	0	**955,086,864**	992,936
			50,779,912	11,788,580		**62,568,492**	38,408
574,687	139,749	1,304	19,521,873	333,547		**20,571,160**	4,278,540
14,576,775	**11,690,332**	**1,242,028**	**1,025,258,018**	**12,122,127**	**(9,557)**	**1,064,879,723**	**7,546,177**
			49,290,000			**49,290,000**	**0**
			2,945,098		**(2,945,098)**	**0**	**0**
			1,160,416		**(1,160,416)**	**0**	**0**
	818,015	**58,314**	**27,876,452**			**28,752,781**	**20,537,219**
				12,573,037		**12,573,037**	**0**
			(431,324)			**(431,324)**	**0**
			(49,290,000)			**(49,290,000)**	**0**
14,831,142	**12,515,948**	**1,300,342**	**1,056,808,660**	**24,695,164**	**(4,115,071)**	**1,106,036,185**	**28,091,528**

Ministry of Agriculture and Fisheries—(Unaudited)

		Total Appropriations			
Vote No.	Description	Estimated $	Budget Re-allocations $	Other Authorizations $	**Total Appropriation $**
8	Minister's Office	**279,190**			**279,190**
9	Ministry Operations				
	Administration and Support Services	10,517,428	618,776		**11,136,204**
	Grape and Wine Adjustment Initiative	1,775,000	(1,300,000)		**475,000**
	Aquaculture and Commercial Fisheries	3,351,368	68,521		**3,419,889**
	Development and Extension	15,635,178	(92,297)		**15,542,881**
	Financial Programs (net of recoveries)	28,043,393	705,000		**28,748,393**
		59,322,367	**0**	**0**	**59,322,367**
10	Provincial Agricultural Land Commission	**1,431,443**			**1,431,443**
11	Agri-Food Regional Development Subsidiary Agreement (ERDA)	**13,775,000**			**13,775,000**
	Statutory—				
	Fox and Mink Pelt Producers				**0**
	Interchange Canada Program				**0**
	Okanagan Valley Tree Fruit Authority			**1,679,534**	**1,679,534**
	Livestock Improvement			**20,152**	**20,152**
	Grain and Oilseed Producer's Assistance				**0**
	Farm Products Loan Guarantee			**1,600,000**	**1,600,000**
	Special Accounts—				
	Agricultural Land Development				**0**
	Crop Insurance Stabilization				**0**
	Farm Income Assurance Fund	**35,000,000**			**35,000,000**
	Farm Products Industry Improvements			**10,184,160**	**10,184,160**
	Livestock Protection	**11,000**		**8,832**	**19,832**
	Valuation allowance			**(7,717)**	**(7,717)**
	Less transfer to the General Fund from the Farm Products Industry Improvements			**(10,184,160)**	**(10,184,160)**
	Less transfer to the Farm Income Assurance Fund Special Account from Vote 9	**(17,500,000)**			**(17,500,000)**
		92,319,000	**0**	**3,300,801**	**95,619,801**

Actual Expenditure by Group Account Classification

Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
244,569	11,292					255,861	23,329
3,046,358	7,147,597	827,924	53,113		4	11,074,996	61,208
	89,053		88,914			177,967	297,033
1,820,577	971,365	52,538	454,336	69		3,298,885	121,004
10,640,099	2,785,781	135,317	1,505,103	172		15,066,472	476,409
2,949,036	1,184,406	245,211	26,898,582	4,230,554	(7,487,197)	28,020,592	727,801
18,456,070	12,178,202	1,260,990	29,000,048	4,230,795	(7,487,193)	57,638,912	1,683,455
842,690	416,183	28,838	54			1,287,765	143,678
	580,527	9,615	10,325,604			10,915,746	2,859,254
	13,035		1,687,000	3,965	(1,704,000)	0	0
55,485					(55,485)	0	0
10,500	155,612	11,422	1,502,000			1,679,534	0
	12,152		8,000			20,152	0
	40,346		2,154,124		(2,194,470)	0	0
				1,600,000		1,600,000	0
						0	0
						0	0
				22,000,000		22,000,000	13,000,000
			10,184,160			10,184,160	0
	3,464		16,368			19,832	0
				(7,717)		(7,717)	0
			(10,184,160)			(10,184,160)	0
			(11,000,000)			(11,000,000)	(6,500,000)
19,609,314	13,410,813	1,310,865	33,693,198	27,827,043	(11,441,148)	84,410,085	11,209,716

Ministry of Attorney General—(Unaudited)

Vote No.	Description	Total Appropriations			
		Estimated $	Budget Re-allocations $	Other Authorizations $	Total $
12	Minister's Office	**267,471**			**267,471**
13	Ministry Operations				
	Administration and Support Services	19,460,008	(1,100,000)		**18,360,008**
	Court Services (net of recoveries)	104,939,115	140,000		**105,079,115**
	Legal Services	15,254,881	1,600,000		**16,854,881**
	Criminal Justice	27,662,474	760,000		**28,422,474**
	Justice Support Programs (net of recoveries)	60,020,195	(1,400,000)		**58,620,195**
	Crown Proceeding Act	1,000,000			
	Statutory—				
	Crown Proceeding Act			595,092	**1,595,092**
		228,336,673	**0**	**595,092**	**228,931,765**
14	Judiciary				
	Superior Courts	6,491,812			**6,491,812**
	Provincial Courts	18,639,286			**18,639,286**
		25,131,098	**0**	**0**	**25,131,098**
	Statutory—				
	Unclaimed Monies Act			**404,863**	**404,863**
	Special Accounts—				
	Office of the Public Trustee	**7,873,460**		**89,800**	**7,963,260**
	Land Titles Survey	**9,298**			**9,298**
	Valuation allowance			**5,525,129**	**5,525,129**
	Less transfer to the Insurance and Risk Management Account from Vote 13			**(1,000)**	**(1,000)**
		261,618,000	**0**	**6,613,884**	**268,231,884**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
194,256	**62,130**	**6,181**				**262,567**	**4,904**
5,618,471	7,898,687	4,121,040	510,468	106,655	6,000	**18,261,321**	98,687
46,217,585	56,501,111	2,423,736	450	4,392	(51,610)	**105,095,664**	(16,549)
5,251,704	11,367,685	131,345	44,319	48,038		**16,843,091**	11,790
9,417,470	18,674,683	255,740		53,990		**28,401,883**	20,591
10,572,307	6,619,825	142,044	41,475,043	5,325	(116,052)	**58,698,492**	(78,297)
				1,595,092		**1,595,092**	0
77,077,537	**101,061,991**	**7,073,905**	**42,030,280**	**1,813,492**	**(161,662)**	**228,895,543**	**36,222**
5,484,724	922,776	236,011				**6,643,511**	(151,699)
15,751,968	2,104,238	462,334	158,410			**18,476,950**	162,336
21,236,692	**3,027,014**	**698,345**	**158,410**	**0**	**0**	**25,120,461**	**10,637**
				404,863		**404,863**	**0**
3,400,732	**4,064,559**	**483,574**		**134,937**	**(120,542)**	**7,963,260**	**0**
						0	**9,298**
				5,525,129		**5,525,129**	**0**
	(1,000)					**(1,000)**	**0**
101,909,217	**108,214,694**	**8,262,005**	**42,188,690**	**7,878,421**	**(282,204)**	**268,170,823**	**61,061**

Ministry of Crown Lands—(Unaudited)

		Total Appropriations			
Vote No.	Description	Estimated $	Budget Re-allocations $	Other Authorizations $	Total $
15	Minister's Office	**310,312**			**310,312**
16	Ministry Operations				
	Land Services	14,471,736			**14,471,736**
	Regional Operations	10,874,406			**10,874,406**
	Surveys and Resource Mapping (net of recoveries)	12,300,546			**12,300,546**
		37,646,688	**0**	**0**	**37,646,688**
	Statutory—				
	Special Accounts—				
	Crown Land	**2,280,000**		**3,541,925**	**5,821,925**
	Valuation allowance			**5,000**	**5,000**
		40,237,000	**0**	**3,546,925**	**43,783,925**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	**Total Expenditures $**	Net Under (Over) Expenditure $
259,754	**16,040**	**2,351**				**278,145**	**32,167**
6,844,360	6,555,958	1,119,992	5,000			**14,525,310**	(53,574)
9,460,189	913,944	62,306				**10,436,439**	437,967
4,487,290	10,642,276	26,323		598,239	(3,303,653)	**12,450,475**	(149,929)
20,791,839	**18,112,178**	**1,208,621**	**5,000**	**598,239**	**(3,303,653)**	**37,412,224**	**234,464**
	443,545	**417,911**		**4,960,469**		**5,821,925**	**0**
				5,000		**5,000**	**0**
21,051,593	**18,571,763**	**1,628,883**	**5,000**	**5,563,708**	**(3,303,653)**	**43,517,294**	**266,631**

Ministry of Education—(Unaudited)

		Total Appropriations			
Vote No.	Description	Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriations $
17	Minister's Office	**308,497**			**308,497**
18	Ministry Operations				
	Deputy Minister's Office	1,776,164	130,974		**1,907,138**
	Royal Commission on Education	140,000,000	341,962		**140,341,962**
	Management Operations and Education Systems Finance	11,261,677	430,107		**11,691,784**
	Education Programs (net of recoveries)	47,200,917	(639,188)		**46,561,729**
	Independent and International Education (net of recoveries)	9,026,321	(263,855)		**8,762,466**
		209,265,079	**0**	**0**	**209,265,079**
19	Public Schools Education				
	Contribution for Schools—Operating (net of recoveries)	2,498,600,000	18,422,497		**2,517,022,497**
	Contribution for Schools—Debt Service	214,000,000	(18,422,497)		**195,577,503**
	Contribution for Schools Support	37,568,812			**37,568,812**
		2,750,168,812	**0**	**0**	**2,750,168,812**
20	Independent Schools	**62,047,612**			**62,047,612**
	Statutory—				
	Canadian Official Languages Program				**0**
	Valuation allowance			**879**	**879**
	Less transfer to the Insurance and Risk Management Account from Vote 19			**(1,407,719)**	**(1,407,719)**
		3,021,790,000	**0**	**(1,406,840)**	**3,020,383,160**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
259,126	**19,730**	**988**				**279,844**	**28,653**
529,761	684,330	20,015	608,850			**1,842,956**	64,182
993,399	12,112,433	428,030	118,915,595		(158)	**132,449,299**	7,892,663
4,200,754	6,549,277	607,315	6,000		(77,729)	**11,285,617**	406,167
9,191,941	20,364,104	852,819	15,590,381		(1,197,809)	**44,801,436**	1,760,293
1,582,343	4,073,361	56,403	2,546,005		(1,010,164)	**7,247,948**	1,514,518
16,498,198	**43,783,505**	**1,964,582**	**137,666,831**	**0**	**(2,285,860)**	**197,627,256**	**11,637,823**
			2,538,933,919		(47,676,995)	**2,491,256,924**	25,765,573
			195,577,503			**195,577,503**	0
	282,751	35,853	35,591,427			**35,910,031**	1,658,781
0	**282,751**	**35,853**	**2,770,102,849**	**0**	**(47,676,995)**	**2,722,744,458**	**27,424,354**
			62,029,903			**62,029,903**	**17,709**
	1,574,003	**8,472**	**9,240,236**		**(10,822,711)**	**0**	**0**
				879		**879**	**0**
			(1,407,719)			**(1,407,719)**	**0**
16,757,324	**45,659,989**	**2,009,895**	**2,977,632,100**	**879**	**(60,785,566)**	**2,981,274,621**	**39,108,539**

Ministry of Energy, Mines and Petroleum Resources—(Unaudited)

		Total Appropriations			
Vote No.	Description	Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriations $
21	Minister's Office	**308,757**			**308,757**
22	Ministry Operations				
	Administration and Support Services	6,627,434	(42,828)		**6,584,606**
	Executive Management	1,046,633	(37,885)		**1,008,748**
	Energy Resources	9,473,776	52,057		**9,525,833**
	Mineral Resources (net of recoveries)	16,866,390	28,656		**16,895,046**
	Power and Gas Line Extensions	2,000,000			**2,000,000**
		36,014,233	**0**	**0**	**36,014,233**
23	British Columbia Utilities Commission	**10**			**10**
24	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	**500,000**			**500,000**
25	Mineral Development and Exploration Incentives				
	Mineral Development Susidiary Agreement (ERDA)	600,000			**600,000**
	Mineral Exploration Incentives	500,000			**500,000**
		1,100,000	**0**	**0**	**1,100,000**
	Statutory—				
	Interest on Revenue Refunds			**279,267**	**279,267**
	Iskut Road Environmental Study				**0**
	Mines Improvement			**96,359**	**96,359**
	Vancouver Island Natural Gas Pipeline			**80,000,000**	**80,000,000**
	Special Account—				
	Vancouver Island Natural Gas Pipeline Assistance	**28,000,000**			**28,000,000**
	Less transfer to the Vancouver Island Natural Gas Pipeline			**(80,000,000)**	**(80,000,000)**
		65,923,000	**0**	**375,626**	**66,298,626**

Actual Expenditure by Group Account Classification

Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
290,030	9,723	5,057				304,810	3,947
2,442,964	2,778,782	1,045,102				6,266,848	317,758
490,783	402,921	27,797	50			921,551	87,197
4,491,138	2,942,765	930,926	5,000			8,369,829	1,156,004
10,195,322	5,263,669	1,251,051	147,240			16,857,282	37,764
34,313	46,329		1,544,098			1,624,740	375,260
17,654,520	11,434,466	3,254,876	1,696,388	0	0	34,040,250	1,973,983
1,591,135	1,043,899	258,877			(2,893,911)	0	10
			265,818			265,818	234,182
	511,172	6,657	25,500			543,329	56,671
	88,669	185	396,050			484,904	15,096
0	599,841	6,842	421,550	0	0	1,028,233	71,767
	279,267					279,267	0
	566,666				(566,666)	0	0
	96,359					96,359	0
			80,000,000			80,000,000	0
			7,046,165			7,046,165	20,953,835
			(80,000,000)			(80,000,000)	0
19,535,685	14,030,221	3,525,652	9,429,921	0	(3,460,577)	43,060,902	23,237,724

Ministry of Environment—(Unaudited)

		Total Appropriations			
Vote No.	Description	Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriations $
26	Minister's Office	**335,500**			**335,500**
27	Ministry Operations				
	Policy and Administration (net of income)	29,885,271	(202,008)		**29,683,263**
	Environment Resource Management (net of recoveries)				
	—Environmental Protection	7,619,871	(685,946)		**6,933,925**
	—Pesticide Control	1,099,644	(689,194)		**410,450**
	—Recreational Fisheries	6,289,828	222,607		**6,512,435**
	—Wildlife Management	4,381,059	(544,585)		**3,836,474**
	—Water Management	16,444,328	(607,015)		**15,837,313**
		35,834,730	(2,304,133)	0	**33,530,597**
	Regional Operations and Enforcement (net of recoveries)	48,036,499	2,506,141		**50,542,640**
		113,756,500	**0**	**0**	**113,756,500**
	Statutory—				
	Sumac Mine			**501,229**	**501,229**
	Federal Environment Assessment and Review Office				**0**
	Skagit River Trout Study				**0**
	Lab registration				**0**
	Air Monitoring Program Skookumchuk				**0**
	Special Account—				
	Habitat Conservation Fund	**2,770,000**			**2,770,000**
	Valuation allowance			**(156,810)**	**(156,810)**
		116,862,000	**0**	**344,419**	**117,206,419**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
292,855	**25,826**	**7,979**				**326,660**	**8,840**
7,541,575	21,156,373	3,312,994	886,802		(4,529,563)	**28,368,181**	1,315,082
3,902,618	4,081,209	407,504	82,077		(2,615,051)	**5,858,357**	1,075,568
247,799	343,972	16,534		151,341	(349,196)	**410,450**	0
4,574,745	2,097,942	186,758	2,000		(349,010)	**6,512,435**	0
2,835,086	1,694,965	112,198	273,111		(1,202,471)	**3,712,889**	123,585
7,322,551	5,117,689	2,599,029	569,767		(1,692,263)	**13,916,773**	1,920,540
18,882,799	13,335,777	3,322,023	926,955	151,341	(6,207,991)	**30,410,904**	3,119,693
32,395,021	14,779,458	1,974,348	89,754		(5,041,573)	**44,197,008**	6,345,632
58,819,395	**49,271,608**	**8,609,365**	**1,903,511**	**151,341**	**(15,779,127)**	**102,976,093**	**10,780,407**
	501,229					**501,229**	**0**
	592,452				**(592,452)**	**0**	**0**
6,169	**21,257**	**474**			**(27,900)**	**0**	**0**
	16,975				**(16,975)**	**0**	**0**
	10,525				**(10,525)**	**0**	**0**
87,414	**1,990,547**	**44,040**	**197,615**			**2,319,616**	**450,384**
				(156,810)		**(156,810)**	**0**
59,205,833	**52,430,419**	**8,661,858**	**2,101,126**	**(5,469)**	**(16,426,979)**	**105,966,788**	**11,239,631**

Ministry of Finance and Corporate Relations—(Unaudited)

Vote No.	Description	Total Appropriations			
		Estimated $	Budget Re-allocations $	Other Authorizations $	**Total Appropriations** **$**
28	Minister's Office	**329,702**			**329,702**
29	Ministry Operations				
	Administration and Support Services (net of recoveries)	12,328,597	201,252		**12,529,849**
	Treasury Board Staff	5,747,370	10,426		**5,757,796**
	Government Personnel Services (net of recoveries)	6,370,672	(3,400)		**6,367,272**
	Planning and Statistics (net of recoveries)	3,529,895	(14,000)		**3,515,895**
	Office of the Comptroller General	11,080,141	(73,148)		**11,006,993**
	Revenue Operations	21,834,077	(164,940)		**21,669,137**
	Corporate Relations (net of recoveries)	8,890,125	146,158		**9,036,283**
	Financial Institutions Commission (net of recoveries)	4,414,991	(102,348)		**4,312,643**
		74,195,868	**0**	**0**	**74,195,868**
	Statutory—				
	Interest on Revenue Refunds			**2,340,582**	**2,340,582**
	Budget Measures Implementation Act			**2,800,000**	**2,800,000**
	Loans Administration Fee			**1,850,000**	**1,850,000**
	Special Accounts—				
	British Columbia Securities Commission	**7,650,148**		**125,776**	**7,775,924**
	Insurance and Risk Management Account	**2,000,000**		**79,560**	**2,079,560**
	Low Interest Loan Assistance Revolving Fund	**950,000**			**950,000**
	Provincial Home Acquisition	**800,000**			**800,000**
	Provincial Treasury Operations	**16,003,474**			**16,003,474**
	Valuation allowance			**14,887,947**	**14,887,947**
	Less transfer to the General Fund from the British Columbia Securities Commmission			**(800,000)**	**(800,000)**
	Less transfer to the General Fund from the Provincial Treasury Operations Special Account	**(3,519,192)**			**(3,519,192)**
		98,410,000	**0**	**21,283,865**	**119,693,865**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
288,757	**11,301**	**2,288**				**302,346**	**27,356**
3,699,471	4,729,490	219,603	151,735	3,052,955	(599,893)	**11,253,361**	1,276,488
4,359,287	1,242,379	176,130				**5,777,796**	(20,000)
3,741,134	2,824,008	174,854		2,881	(429,501)	**6,313,376**	53,896
1,720,091	1,882,586	116,440			(309,574)	**3,409,543**	106,352
6,018,810	4,953,193	126,090	175	3,725		**11,101,993**	(95,000)
13,356,728	7,328,119	456,487	224,987			**21,366,321**	302,816
5,608,731	2,959,842	430,313	50			**8,998,936**	37,347
4,501,535	1,674,850	301,023		255	(2,571,235)	**3,906,428**	406,215
43,005,787	**27,594,467**	**2,000,940**	**376,947**	**3,059,816**	**(3,910,203)**	**72,127,754**	**2,068,114**
	2,340,582					**2,340,582**	**0**
			2,800,000			**2,800,000**	**0**
				1,850,000		**1,850,000**	**0**
3,761,229	**3,809,002**	**205,693**				**7,775,924**	**0**
	2,079,560					**2,079,560**	**0**
			605,303	**(180,908)**		**424,395**	**525,605**
	250,023			**66,713**		**316,736**	**483,264**
5,434,372	**4,702,777**	**1,145,573**	**319,103**	**4,181,467**	**(12,011,696)**	**3,771,596**	**12,231,878**
				14,887,947		**14,887,947**	**0**
			(800,000)			**(800,000)**	**0**
			(2,000,000)			**(2,000,000)**	**(1,519,192)**
52,490,145	**40,787,712**	**3,354,494**	**1,301,353**	**23,865,035**	**(15,921,899)**	**105,876,840**	**13,817,025**

Ministry of Forests—(Unaudited)

Vote No.	Description	Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriations $
		TotalAppropriations			
30	Minister's Office	**336,735**			**336,735**
31	Ministry Operations				
	Management Services	98,940,840	1,073,029		**100,013,869**
	Harvesting (net of recoveries)	58,336,525	(3,101,601)		**55,234,924**
	Research (net of recoveries)	13,106,892	404,236		**13,511,128**
	Forest Protection (net of recoveries)	17,732,330	1,562,816		**19,295,146**
	Integrated Resources Management	18,596,753	421,789		**19,018,542**
	Inventory	14,579,282	(360,269)		**14,219,013**
		221,292,622	**0**	**0**	**221,292,622**
32	Fire Suppression Program				
	Direct Fire (net of recoveries)	22,533,620			
	Statutory—				
	Forest Act			37,628,795	**60,162,415**
	Fire Suppression Preparedness (net of recoveries)	27,266,380			**27,266,380**
		49,800,000	**0**	**37,628,795**	**87,428,795**
33	Forest Renewal				
	Silviculture Administration(net of recoveries)	28,619,721	5,787,193		**34,406,914**
	Forest Renewal Program	212,755,315	(5,787,193)		**206,968,122**
		241,375,036	**0**	**0**	**241,375,036**
	Statutory—				
	Interest on Revenue Refunds			**18,211**	**18,211**
	Canadian Pacific Railway				**0**
	Special Accounts—				
	Forest Stand Management Fund				**0**
	Small Business Forest Enterprise	**73,926,607**		**187,933,872**	**261,860,479**
	South Moresby Implementation—Forest Replacement	**3,430,000**			**3,430,000**
	Valuation allowance			**6,510,247**	**6,510,247**
	Less transfer to the Sustainable Environment Fund Special Account from Vote 33	**(212,755,315)**		**5,787,193**	**(206,968,122)**
	Less transfer to the Sustainable Environment Fund Special Account from the Small Business Forest Enterprise Special Account	**(4,839,685)**		**4,839,685**	**0**
	Less transfer to the General Fund from the Small Business Forest Enterprise Special Account			**(194,435,264)**	**(194,435,264)**
		372,566,000	**0**	**48,282,739**	**420,848,739**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
316,647	**12,813**	**1,778**				**331,238**	**5,497**
46,230,647	45,524,865	7,549,691	626,112		(300)	**99,931,015**	82,854
40,275,305	16,278,400	2,990,771	2,750,000		(9,355,848)	**52,938,628**	2,296,296
8,569,288	3,285,641	73,479	32,100		127,688	**12,088,196**	1,422,932
11,440,928	6,887,578	85,722			(91,211)	**18,323,017**	972,129
10,043,645	8,271,172	110,376	19,860		355,762	**18,800,815**	217,727
5,957,245	6,536,686	488,932	3,000		251,883	**13,237,746**	981,267
122,517,058	**86,784,342**	**11,298,971**	**3,431,072**	**0**	**(8,712,026)**	**215,319,417**	**5,973,205**
8,590,301	51,904,995	1,588,866			(1,921,747)	**60,162,415**	0
2,120,320	22,221,082	2,362,930			(789,829)	**25,914,503**	1,351,877
10,710,621	**74,126,077**	**3,951,796**	**0**	**0**	**(2,711,576)**	**86,076,918**	**1,351,877**
28,128,063	7,389,191	293,001	200		(3,315,617)	**32,494,838**	1,912,076
(3,826)	4,536,737	174,661	161,492,807		159,061	**166,359,440**	40,608,682
28,124,237	**11,925,928**	**467,662**	**161,493,007**	**0**	**(3,156,556)**	**198,854,278**	**42,520,758**
	18,211					**18,211**	**0**
		30,000			**(30,000)**	**0**	**0**
	4,527,040				**(4,527,040)**	**0**	**0**
921	**45,971,032**	**4,862,722**	**194,435,264**		**16,590,540**	**261,860,479**	**0**
64,285	**3,156,100**					**3,220,385**	**209,615**
				6,510,247		**6,510,247**	**0**
			(161,492,807)			**(161,492,807)**	**(45,475,315)**
						0	**0**
			(194,435,264)			**(194,435,264)**	**0**
161,733,769	**226,521,543**	**20,612,929**	**3,431,272**	**6,510,247**	**(2,546,658)**	**416,263,102**	**4,585,637**

Ministry of Government Management Services and Minister Responsible for Women's Programs—(Unaudited)

		TotalAppropriations			
Vote No.	Description	Estimated $	Budget Re–allocations $	Other Authorizations $	Total Appropriations $
34	Minister's Office	**284,000**	**0**	**0**	**284,000**
35	Ministry Operations				
	Administration and Support Services (net of recoveries)	8,987,350	(193,800)		**8,793,550**
	Women's Programs (net of recoveries)	2,553,441	1,267,000		**3,820,441**
	Purchasing Commission (net of recoveries)	4,566,806	197,340		**4,764,146**
	Government Services (net of recoveries)				
	—Postal and Distribution Services	10			**10**
	—Queen's Printer	10			
	Statutory—				
	Queen's Printer Act			449,141	**449,151**
	—Vehicle Management	2,299,760	364,154		**2,663,914**
	—Air Services	8,576,585	(1,244,476)		**7,332,109**
	—Program Support and Systems	402,218	(402,218)		**0**
		11,278,583	(1,282,540)	449,141	**10,445,184**
	Office of Information Technology (net of recoveries)	2,491,800	(388,000)		**2,103,800**
	British Columbia OnLine Service	2,335,000	400,000		**2,735,000**
		32,212,980	**0**	**449,141**	**32,662,121**
36	Pensions and Employee Benefits Administration				
	Pensions Administration	7,427,095		3,478,245	**10,905,340**
	Employee Benefits Administration	447,000			**447,000**
	Recoveries from Special Offices, Ministries and Pension Funds	(7,874,085)		(3,478,245)	**(11,352,330)**
		10	**0**	**0**	**10**
37	Pensions and Employee Benefits Contributions				
	Pension Contributions and Retirement Benefits				
	—Provincial Pension	75,500,010			**75,500,010**
	—Miscellaneous Statutory Items	1,500,000			**1,500,000**
	—Canada Pension	16,100,000			**16,100,000**
	—Members of the Legislative Assembly Superannuation	300,000			**300,000**
	—Death and Retiring Benefits	1,800,000			**1,800,000**
		95,200,010	0	0	**95,200,010**
	Employee Health, Insurance and Other Benefits				
	—Extended Health and Dental	21,955,000			**21,955,000**
	—Group Insurance	4,700,000			**4,700,000**
	—Medical Services Plan	23,840,000			**23,840,000**
	—Long Term Disability	12,365,000			**12,365,000**
	—Unemployment Insurance	24,400,000			**24,400,000**
	—Workers' Compensation	7,500,000			**7,500,000**
	—Other Benefits	5,040,000			**5,040,000**
		99,800,000	0	0	**99,800,000**
	Recoveries from Special Offices and Ministries	(195,000,000)	0	0	**(195,000,000)**
		10	**0**	**0**	**10**
	Statutory—				
	Expo 86 wind–up			**32,878**	**32,878**
	Special Account—				
	Purchasing Commission Working Capital	**4,455,000**			**4,455,000**
	Valuation allowance			**9,940**	**9,940**
		36,952,000	**0**	**491,959**	**37,443,959**

Actual Expenditure by Group Account Classification

Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
250,053	**13,552**	**1,912**				**265,517**	**18,483**
3,401,920	5,611,513	541,264		60,671	(950,799)	**8,664,569**	128,981
866,532	1,785,546	9,566	1,225,738		(72,329)	**3,815,053**	5,388
3,252,031	2,140,919	158,323			(829,026)	**4,722,247**	41,899
2,729,090	17,621,420	437,523		82,225	(20,869,976)	**282**	(272)
5,590,403	3,882,657	923,812		31,119,493	(41,067,214)	**449,151**	0
1,859,986	8,423,892	174,116			(7,823,087)	**2,634,907**	29,007
2,945,417	4,548,356	130,861			(390,486)	**7,234,148**	97,961
						0	0
13,124,896	34,476,325	1,666,312	0	31,201,718	(70,150,763)	**10,318,488**	126,696
1,090,083	921,557	91,982				**2,103,622**	178
72,000	2,607,067	16,000				**2,695,067**	39,933
21,807,462	**47,542,927**	**2,483,447**	**1,225,738**	**31,262,389**	**(72,002,917)**	**32,319,046**	**343,075**
4,206,751	4,324,779	2,373,810				**10,905,340**	0
339,588	107,412					**447,000**	0
					(11,352,330)	**(11,352,330)**	0
4,546,339	**4,432,191**	**2,373,810**	**0**	**0**	**(11,352,330)**	**10**	**0**
78,630,018					(1,206,509)	**77,423,509**	(1,923,499)
841,432						**841,432**	658,568
17,116,147					(381,931)	**16,734,216**	(634,216)
383,530						**383,530**	(83,530)
808,865					(107,174)	**701,691**	1,098,309
97,779,992	0	0	0	0	(1,695,614)	**96,084,378**	(884,368)
26,672,891					(6,764,598)	**19,908,293**	2,046,707
5,974,973					(1,667,628)	**4,307,345**	392,655
23,370,291					(1,076,830)	**22,293,461**	1,546,539
12,908,187					(534,964)	**12,373,223**	(8,223)
24,618,882					(544,181)	**24,074,701**	325,299
5,672,765					(1,341,356)	**4,331,409**	3,168,591
5,018,791						**5,018,791**	21,209
104,236,780	0	0	0	0	(11,929,557)	**92,307,223**	7,492,777
					(197,530,730)	**(197,530,730)**	2,530,730
202,016,772	**0**	**0**	**0**	**0**	**(211,155,901)**	**(9,139,129)**	**9,139,139**
	32,878					**32,878**	**0**
2,971,906	**5,164,505**	**(7,573,195)**		**8,873,239**	**(9,436,455)**	**0**	**4,455,000**
				9,940		**9,940**	**0**
231,592,532	**57,186,053**	**(2,714,026)**	**1,225,738**	**40,145,568**	**(303,947,603)**	**23,488,262**	**13,955,697**

Ministry of Health—(Unaudited)

Vote No.	Description	Total Appropriations			
		Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriations $
38	Minister's Office	**352,605**			**352,605**
39	Ministry Operations				
	Administration and Support Services (net of recoveries)	78,203,432	(72,500)		**78,130,932**
	Community and Family Health (net of recoveries)				
	—Mental Health	172,883,253	(1,586,163)		**171,297,090**
	—Environmental, Family and Preventive Health	113,511,071	378,110		**113,889,181**
	—Forensic Psychiatric Services	27,043,402	(712,239)		**26,331,163**
	—British Columbia Centre for Disease Control	27,392,803	4,050,792		**31,443,595**
		340,830,529	2,130,500	0	**342,961,029**
	Hospital Programs				
	—Program Management	7,522,428	1,367,194		**8,889,622**
	—Operating Contributions to Hospitals	2,215,409,930	(20,755,730)		**2,194,654,200**
	—Hospital Construction and Renovation	114,944,796	(7,035,512)		**107,909,284**
	—Hospital Equipment	43,591,884	30		**43,591,914**
		2,381,469,038	(26,424,018)	0	**2,355,045,020**
	Continuing Care Services				
	—Program Management	6,325,152	(1,304,380)		**5,020,772**
	—Group Homes for the Handicapped	4,399,539	(145,990)		**4,253,549**
	—Residential Care	335,769,359	5,064,918		**340,834,277**
	—Home Support Services	125,403,528	11,299,441		**136,702,969**
	—Long Term Care Assessments	17,888,862	831,517		**18,720,379**
		489,786,440	15,745,506	0	**505,531,946**
	Emergency Health Services (net of recoveries)				
	—Program Management	3,323,801	2,076,004		**5,399,805**
	—Ambulance Services	74,246,384	6,544,508		**80,790,892**
		77,570,185	8,620,512	0	**86,190,697**
		3,367,859,624	**0**	**0**	**3,367,859,624**
40	Medical Services Commission and Pharmacare[1]				
	Medical Services Commission				
	—Administration	33,464,571	(2,000,000)		**31,464,571**
	—Medical Services Plan	1,173,799,367	(1,000,000)	113,100,000	**1,285,899,367**
		1,207,263,938	(3,000,000)	113,100,000	**1,317,363,938**
	Pharmacare				
	—Administration	3,241,180	(400)	200,000	**3,440,780**
	—Pharmacare Programs	223,996,653	3,000,400	29,300,000	**256,297,053**
		227,237,833	3,000,000	29,500,000	**259,737,833**
		1,434,501,771	**0**	**142,600,000**	**1,577,101,771**
	Statutory—				
	Commission paid on collection of bad debt			7,819	**7,819**
	Bad debt extinguishment			8,026	**8,026**
	Inter-Provincial Reciprocal Agreements—Hospital Care				**0**
	Conference of Deputy Ministers				**0**
	Aids Prevention for Drug Users				**0**
	Aids Laboratory Research				**0**
	Inter-Provincial Reciprocal Agreement—Medical Services by Physicians				**0**
	Geographic Disaster Information System				
	Valuation allowance			1,462,223	**1,462,223**
		4,802,714,000	**0**	**144,078,068**	**4,946,792,068**

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[1] Amounts listed as other Authorizations in this vote equal Supplement—Special Warrant No. 1

Actual Expenditure by Group Account Classification

Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
278,187	**7,120**					**285,307**	**67,298**
18,846,198	52,249,203	3,110,444	1,081,234	162,233	(225,721)	**75,223,591**	2,907,341
23,466,461	3,334,325	126,004	147,776,469	112	(3,627,989)	**171,075,382**	221,708
44,376,616	6,809,922	445,773	56,853,490	1,223,797	(271,918)	**109,437,680**	4,451,501
18,028,850	2,248,893	172,518	7,318,411		(1,547,877)	**26,220,795**	110,368
10,814,317	14,844,471	410,195	6,317,664		(1,375,338)	**31,011,309**	432,286
96,686,244	27,237,611	1,154,490	218,266,034	1,223,909	(6,823,122)	**337,745,166**	5,215,863
6,385,650	1,417,600	7,602	1,020,134			**8,830,986**	58,636
			2,191,947,205			**2,191,947,205**	2,706,995
	2,423		107,721,426			**107,723,849**	185,435
			43,591,904			**43,591,904**	10
6,385,650	1,420,023	7,602	2,344,280,669	0	0	**2,352,093,944**	2,951,076
3,628,211	1,232,502	32,291	127,462			**5,020,466**	306
			4,253,484			**4,253,484**	65
	35		340,834,231			**340,834,266**	11
16,511,887	1,447,736	5,543	118,734,808			**136,699,974**	2,995
5,773,623	310,549	283	12,634,070			**18,718,525**	1,854
25,913,721	2,990,822	38,117	476,584,055	0	0	**505,526,715**	5,231
3,542,558	1,006,060	20,314			(579,789)	**3,989,143**	1,410,662
56,015,005	19,850,535	3,408,930	1,513,463		(36,595)	**80,751,338**	39,554
59,557,563	20,856,595	3,429,244	1,513,463	0	(616,384)	**84,740,481**	1,450,216
207,389,376	**104,754,254**	**7,739,897**	**3,041,725,455**	**1,386,142**	**(7,665,227)**	**3,355,329,897**	**12,529,727**
14,973,468	15,014,337	695,958				**30,683,763**	780,808
			1,280,925,438		(177,844)	**1,280,747,594**	5,151,773
14,973,468	15,014,337	695,958	1,280,925,438	0	(177,844)	**1,311,431,357**	5,932,581
2,512,273	787,518	7,693	114,656			**3,422,140**	18,640
	7,248,711		248,975,781			**256,224,492**	72,561
2,512,273	8,036,229	7,693	249,090,437	0	0	**259,646,632**	91,201
17,485,741	**23,050,566**	**703,651**	**1,530,015,875**	**0**	**(177,844)**	**1,571,077,989**	**6,023,782**
				7,819		**7,819**	**0**
				8,026		**8,026**	**0**
			29,759,544		**(29,759,544)**	**0**	**0**
	35,000				**(35,000)**	**0**	**0**
			170,000		**(170,000)**	**0**	**0**
	1,440				**(1,440)**	**0**	**0**
			14,151,957		**(14,151,957)**	**0**	**0**
9,616		**37,731**			**(47,347)**	**0**	**0**
				1,462,223		**1,462,223**	**0**
225,162,920	**127,848,380**	**8,481,279**	**4,615,822,831**	**2,864,210**	**(52,000,359)**	**4,928,171,261**	**18,620,807**

Ministry of International Business and Immigration—(Unaudited)

Vote No.	Description	Total Appropriations			
		Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriations $
41	Minister's Office	**331,900**			**331,900**
42	Ministry Operations				
	Administration and Support Services	9,715,100	(320,965)		**9,394,135**
	Investment and International Operations (net of recoveries)	10,457,000	97,716		**10,554,716**
	Trade, Immigration and International Policy	1,361,000	223,249		**1,584,249**
		21,533,100	**0**	**0**	**21,533,100**
43	British Columbia Trade Development Corporation				
	Development and Operating Costs	10,050,000			**10,050,000**
	Export Financing Guarantee Program	1,000,000			**1,000,000**
		11,050,000	**0**	**0**	**11,050,000**
	Valuation allowance			**28,272**	**28,272**
		32,915,000	**0**	**28,272**	**32,943,272**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
296,462	**21,595**	**8,022**				**326,079**	**5,821**
1,847,403	3,837,431	675,741	2,628,822			**8,989,397**	404,738
4,043,324	4,489,077	319,834	1,287,000	3,870	(715,054)	**9,428,051**	1,126,665
994,330	563,504		11,000			**1,568,834**	15,415
6,885,057	**8,890,012**	**995,575**	**3,926,822**	**3,870**	**(715,054)**	**19,986,282**	**1,546,818**
			9,939,500			**9,939,500**	110,500
			1,000,000			**1,000,000**	0
0	**0**	**0**	**10,939,500**	**0**	**0**	**10,939,500**	**110,500**
				28,272		**28,272**	**0**
7,181,519	**8,911,607**	**1,003,597**	**14,866,322**	**32,142**	**(715,054)**	**31,280,133**	**1,663,139**

Ministry of Labour and Consumer Services—(Unaudited)

Vote No.	Description	Total Appropriations: Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriations $
44	Minister's Office	**301,501**			**301,501**
45	Ministry Operations				
	Administration and Support Services (net of recoveries)	4,892,716	(190,000)		**4,702,716**
	Labour Relations	8,265,112			**8,265,112**
	Industrial Relations Council	7,034,806			**7,034,806**
	Workers' Compensation Review Board and Compensation Advisory Services (net of recoveries)	10			**10**
	British Columbia Council of Human Rights	1,580,628			**1,580,628**
	Consumer Services	4,599,497	190,000		**4,789,497**
	Liquor Control and Licensing	4,112,712			**4,112,712**
		30,485,481	**0**	**0**	**30,485,481**
46	Prevention and Treatment of Substance Abuse	**50,875,018**			**50,875,018**
	Statutory—				
	Special Account—				
	Productivity Fund	**100,000**			**100,000**
		81,762,000	**0**	**0**	**81,762,000**

Actual Expenditure by Group Account Classification

Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
264,383	**11,452**	**8,451**				**284,286**	**17,215**
1,573,601	2,384,267	567,271	12,500	6,626	(182,552)	**4,361,713**	341,003
6,395,186	1,558,823	94,339	109,544			**8,157,892**	107,220
4,540,402	2,168,387	136,159				**6,844,948**	189,858
4,641,741	2,005,363	766,214			(7,413,318)	**0**	10
1,007,342	457,438	15,619	71,309			**1,551,708**	28,920
3,177,928	1,521,428	31,396	10,000			**4,740,752**	48,745
3,062,790	812,311	93,287				**3,968,388**	144,324
24,398,990	**10,908,017**	**1,704,285**	**203,353**	**6,626**	**(7,595,870)**	**29,625,401**	**860,080**
10,940,626	**6,139,652**	**457,073**	**31,457,805**		**(642,595)**	**48,352,561**	**2,522,457**
						0	**100,000**
35,603,999	**17,059,121**	**2,169,809**	**31,661,158**	**6,626**	**(8,238,465)**	**78,262,248**	**3,499,752**

Ministry of Municipal Affairs, Recreation and Culture—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	 Budget Re-allocations $	 Other Authorizations $	 Total Appropriations $
47	Minister's Office	330,518			330,518
48	Ministry Operations				
	Administration and Support Services	9,794,616			9,794,616
	Local Government Services	6,618,282			6,618,282
	Assessment Services	8,881,809			8,881,809
	Safety and Standards (net of recoveries)	17,282,709			17,282,709
	University Endowment Lands (net of recoveries)	3,366,595			3,366,595
	Culture, Recreation and Historic Resources (net of recoveries)	27,443,471			27,443,471
		73,387,482	0	0	73,387,482
49	Municipal Revenue Sharing	351,900,000			351,900,000
	Statutory—				
	Chilkoot Trail Extension				0
	Vancouver Public Library Services				0
	Special Accounts—				
	British Columbia Cultural Fund	1,700,000			1,700,000
	Physical Fitness and Amateur Sports Fund	1,550,000			1,550,000
	Revenue Sharing Fund	338,150,000			338,150,000
	University Endowment Lands Administration	1,762,000		21,266	1,783,266
	Less transfer to the Revenue Sharing Fund Special Account from Vote 49	(351,900,000)			(351,900,000)
		416,880,000	0	21,266	416,901,266

Actual Expenditure by Group Account Classification

Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
301,489	**12,691**					**314,180**	**16,338**
2,794,119	5,076,723	827,783	710,000			**9,408,625**	385,991
2,724,909	364,963	24,443	2,585,872			**5,700,187**	918,095
297,309	1,561,430	91,529	6,250,000			**8,200,268**	681,541
12,947,901	3,379,686	357,231	867,200		(73,579)	**17,478,439**	(195,730)
3,628,715	1,506,210	37,348	71,927		(1,863,575)	**3,380,625**	(14,030)
11,527,343	7,530,180	805,329	7,264,048		(243,679)	**26,883,221**	560,250
33,920,296	**19,419,192**	**2,143,663**	**17,749,047**	**0**	**(2,180,833)**	**71,051,365**	**2,336,117**
			351,900,000			**351,900,000**	**0**
		10,000			**(10,000)**	**0**	**0**
	64,050				**(64,050)**	**0**	**0**
	50,173		**1,646,600**			**1,696,773**	**3,227**
	285,008		**1,116,819**			**1,401,827**	**148,173**
			285,997,143			**285,997,143**	**52,152,857**
900,613	**855,989**	**20,773**	**5,891**			**1,783,266**	**0**
			(351,900,000)			**(351,900,000)**	**0**
35,122,398	**20,687,103**	**2,174,436**	**306,515,500**	**0**	**(2,254,883)**	**362,244,554**	**54,656,712**

Ministry of Native Affairs—(Unaudited)

Vote No.	Description	Total Appropriations: Estimated $	Total Appropriations: Budget Re-allocations $	Total Appropriations: Other Authorizations $	Total Appropriations $
50	Minister's Office	281,782			281,782
51	Native Affairs	2,774,218			2,774,218
	Statutory—				
	Special Account—				
	First Citizens' Fund	2,490,000			2,490,000
		5,546,000	0	0	5,546,000

Actual Expenditure by Group Account Classification

Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
252,710	8,246	1,259				262,215	19,567
1,292,469	872,420	52,787	480,997			2,698,673	75,545
	66,783		1,678,399			1,745,182	744,818
1,545,179	947,449	54,046	2,159,396	0	0	4,706,070	839,930

Ministry of Parks—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	 Budget Re-allocations $	 Other Authorizations $	 Total Appropriations $
52	Minister's Office	**301,610**			**301,610**
53	Ministry Operations				
	Program Management	6,075,656			**6,075,656**
	Parks Operations	27,944,734			**27,944,734**
	Parks Development (net of recoveries)	2,800,000			**2,800,000**
		36,820,390	**0**	**0**	**36,820,390**
	Statutory—				
	Bedwell Lake Trail				**0**
	Saltery Bay Access Ramp				**0**
	Roscoe Bay and Teakerne Arm Floats and Ramps				**0**
	Elk Falls Provincial Park Playground				**0**
	Cabbage Island and Pirates Cove Floats				**0**
	Kekuli Bay Development				**0**
	Little Qualicum Falls Playground				**0**
		37,122,000	**0**	**0**	**37,122,000**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
252,027	**12,944**	**7,824**				**272,795**	**28,815**
3,274,568	2,609,612	28,966	55,667			**5,968,813**	106,843
12,375,943	14,719,141	657,339				**27,752,423**	192,311
	1,064,949	983,428			(137,436)	**1,910,941**	889,059
15,650,511	**18,393,702**	**1,669,733**	**55,667**	**0**	**(137,436)**	**35,632,177**	**1,188,213**
	42,316				**(42,316)**	**0**	**0**
	4,998				**(4,998)**	**0**	**0**
	13,000				**(13,000)**	**0**	**0**
	10,000				**(10,000)**	**0**	**0**
	18,093				**(18,093)**	**0**	**0**
	230,000				**(230,000)**	**0**	**0**
	11,758				**(11,758)**	**0**	**0**
15,902,538	**18,736,811**	**1,677,557**	**55,667**	**0**	**(467,601)**	**35,904,972**	**1,217,028**

Ministry of Provincial Secretary—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	 Budget Re-allocations $	 Other Authorizations $	 Total Appropriations $
54	Minister's Office	272,757			272,757
55	Ministry Operations				
	Administration and Support Services	3,473,276	30,000		3,503,276
	Provincial Secretary (net of recoveries)	13,984,677	250,000		14,234,677
	Public Affairs Bureau	5,328,290	(280,000)		5,048,290
		22,786,243	**0**	**0**	**22,786,243**
	Statutory—				
	Election Act—Other expenditure			**795,080**	**795,080**
	Election Act—Electoral boundary redistribution			**423,433**	**423,433**
	Election Act—Enumeration 1989			**5,961**	**5,961**
	Election Act—Voter registration			**500,286**	**500,286**
	Royal Commission on Health Care Costs			**2,116,969**	**2,116,969**
	Royal Commission on Fraser Valley			**674,469**	**674,469**
	Royal Commission on B.C. Tree Fruit Industry			**256,570**	**256,570**
	Royal Commission—Reid Inquiry			**186,442**	**186,442**
	Royal Commission—Watershed Inquiry			**15,155**	**15,155**
	Royal Commission—Fullerton Inquiry			**3,070**	**3,070**
	Conflict of Interest Act			**95,445**	**95,445**
	Canadian Broadcasting Corporation Records				**0**
	Newcombe Family Photograph Collection				**0**
		23,059,000	**0**	**5,072,880**	**28,131,880**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
267,175	**1,107**	**2,935**				**271,217**	**1,540**
1,803,283	1,354,038	119,473	187,200	18,424		**3,482,418**	20,858
5,433,080	8,743,854	416,611	28,000	153,779	(733,809)	**14,041,515**	193,162
1,094,267	3,777,773	54,015				**4,926,055**	122,235
8,330,630	**13,875,665**	**590,099**	**215,200**	**172,203**	**(733,809)**	**22,449,988**	**336,255**
127,394	**626,063**	**41,623**				**795,080**	**0**
211,584	**211,262**	**587**				**423,433**	**0**
	5,961					**5,961**	**0**
69,143	**431,143**					**500,286**	**0**
55,078	**1,872,920**	**188,971**				**2,116,969**	**0**
	615,607	**58,862**				**674,469**	**0**
42,180	**214,390**					**256,570**	**0**
683	**185,759**					**186,442**	**0**
	15,155					**15,155**	**0**
	3,070					**3,070**	**0**
	95,331	**114**				**95,445**	**0**
	12,780				**(12,780)**	**0**	**0**
			9,375		**(9,375)**	**0**	**0**
9,103,867	**18,166,213**	**883,191**	**224,575**	**172,203**	**(755,964)**	**27,794,085**	**337,795**

Ministry of Regional and Economic Development—(Unaudited)

Vote No.	Description	Total Appropriations			
		Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriations $
56	Minister's Office	**352,172**			**352,172**
57	Ministry Operations				
	Administration and Support Services	11,733,397	676,431		**12,409,828**
	Economic Development	6,036,471	(189,900)		**5,846,571**
	Business Development	15,526,755	(5,926,800)		**9,599,955**
	Government Agents (net of recoveries)	23,179,647	(814,516)		**22,365,131**
	Regional Development	5,837,996	4,447,285		**10,285,281**
	Reserves for Doubtful Accounts	11,525,562	1,807,500		**13,333,062**
		73,839,828	**0**	**0**	**73,839,828**
58	Economic and Regional Development Subsidiary Agreements (ERDA)				
	Tourist Industry Development Subsidiary Agreement	2,275,000			**2,275,000**
	Small Business Incentives Subsidiary Agreement	170,000			**170,000**
	Industrial Development Subsidiary Agreement	1,555,000			**1,555,000**
		4,000,000	**0**	**0**	**4,000,000**
	Statutory—				
	Mission Cyrus Corporation			**2,250,000**	**2,250,000**
	Celgar Pulpmill Expansion Review Panel				**0**
	China Steel—Phase B				**0**
	Miscellaneous Statutory Account—*Industrial Development Incentive Act*			**53,200,000**	**53,200,000**
	Special Accounts—				
	Industrial Incentive Fund				**0**
	Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	**2,903,000**			**2,903,000**
	Valuation allowance			**(520,029)**	**(520,029)**
	Less transfer to the Industrial Incentive Fund from the Miscellaneous Statutes Amendment Act			**(53,200,000)**	**(53,200,000)**
		81,095,000	**0**	**1,729,971**	**82,824,971**

—Actual Expenditure by Group Account Classification—							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
254,134	**37,399**	**7,551**				**299,084**	**53,088**
3,829,655	6,131,268	629,701		1,075,004		**11,665,628**	744,200
2,859,262	1,514,352	47,921	1,305,712			**5,727,247**	119,324
3,257,529	3,522,683	93,345	1,325,681	1,328		**8,200,566**	1,399,389
13,752,623	7,745,246	281,275		1,609	(13,933)	**21,766,820**	598,311
2,273,594	4,368,909	37,560	3,586,384			**10,266,447**	18,834
				13,283,112		**13,283,112**	49,950
25,972,663	**23,282,458**	**1,089,802**	**6,217,777**	**14,361,053**	**(13,933)**	**70,909,820**	**2,930,008**
	564,269		905,683			**1,469,952**	805,048
	9,536					**9,536**	160,464
	141,154					**141,154**	1,413,846
0	**714,959**	**0**	**905,683**	**0**	**0**	**1,620,642**	**2,379,358**
				2,250,000		**2,250,000**	**0**
	367,375				**(367,375)**	**0**	**0**
	142,378				**(142,378)**	**0**	**0**
			53,200,000			**53,200,000**	**0**
						0	**0**
			1,717,420			**1,717,420**	**1,185,580**
				(520,029)		**(520,029)**	**0**
			(53,200,000)			**(53,200,000)**	**0**
26,226,797	**24,544,569**	**1,097,353**	**8,840,880**	**16,091,024**	**(523,686)**	**76,276,937**	**6,548,034**

Ministry of Social Services and Housing—(Unaudited)

Vote No.	Description	Total Appropriations: Estimated $	Total Appropriations: Budget Re–allocations $	Total Appropriations: Other Authorizations $	Total Appropriations $
59	Minister's Office	**331,553**			**331,553**
60	Ministry Operations[1]				
	Administration and Support Services	63,422,994	55,185		**63,478,179**
	Direct Community Services	148,865,154	2,000,000	500,000	**151,365,154**
	Services for Families and Children (net of recoveries)	160,605,312		2,000,000	**162,605,312**
	Rehabilitation and Support Services (net of recoveries)				
	—Day Care, and Training and Support for the Handicapped	91,886,878	900,077	6,000,000	**98,786,955**
	—Community Residential Care Services	99,919,291	(1,775,259)	(3,000,000)	**95,144,032**
	—Community Contracted Services	9,883,769	(79,658)		**9,804,111**
	—Special Programs for the Mentally Handicapped	35,636,753	(1,305,185)	500,000	**34,831,568**
		237,326,691	(2,260,025)	3,500,000	**238,566,666**
	At Home Program	5,600,000			**5,600,000**
	GAIN Programs				
	—Income Assistance Program	902,201,120	204,840	84,000,000	**986,405,960**
	—Health Care and Dental Services	37,781,951			**37,781,951**
		939,983,071	204,840	84,000,000	**1,024,187,911**
	Opportunities to Independence	38,927,425			**38,927,425**
	Services to Seniors (net of recoveries)				
	—Seniors Supplement	20,300,000			**20,300,000**
	—Shelter Aid for Elderly Renters (SAFER)	17,700,000			**17,700,000**
	—Bus Pass Program	8,083,100			**8,083,100**
	—Seniors Counselling Service	304,900			**304,900**
		46,388,000	0	0	**46,388,000**
	British Columbia Housing Management Commission	32,556,800			**32,556,800**
		1,673,675,447	**0**	**90,000,000**	**1,763,675,447**
	Statutory—				
	Employment Initiatives Project				**0**
	Special Account—				
	Social Housing	**36,205,000**			**36,205,000**
		1,710,212,000	**0**	**90,000,000**	**1,800,212,000**

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[1] Amounts listed as other Authorizations in this vote equal Supplement—Special Warrant No. 2.

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
182,165	**3,828**	**7,213**				**193,206**	**138,347**
19,874,487	37,871,769	4,108,408	18,945			61,873,609	1,604,570
124,567,305	24,679,981	696,076	13,937			149,957,299	1,407,855
14,740	51,923	6,937	162,763,326		(1,884,655)	160,952,271	1,653,041
			97,378,455			97,378,455	1,408,500
			89,285,664			89,285,664	5,858,368
			9,505,495			9,505,495	298,616
25,989,309	7,987,138	201,827	973,832		(450,743)	34,701,363	130,205
25,989,309	7,987,138	201,827	197,143,446	0	(450,743)	230,870,977	7,695,689
			1,554,610			1,554,610	4,045,390
			982,805,606			982,805,606	3,600,354
			35,273,662			35,273,662	2,508,289
0	0	0	1,018,079,268	0	0	1,018,079,268	6,108,643
			38,672,291			38,672,291	255,134
			18,936,886			18,936,886	1,363,114
			16,000,730			16,000,730	1,699,270
			8,431,932		(1,307,279)	7,124,653	958,447
			218,923			218,923	85,977
0	0	0	43,588,471	0	(1,307,279)	42,281,192	4,106,808
			31,066,700			31,066,700	1,490,100
170,445,841	**70,590,811**	**5,013,248**	**1,492,900,994**	**0**	**(3,642,677)**	**1,735,308,217**	**28,367,230**
	106,798				**(106,798)**	**0**	**0**
	36,400		**4,582,394**			**4,618,794**	**31,586,206**
170,628,006	**70,737,837**	**5,020,461**	**1,497,483,388**	**0**	**(3,749,475)**	**1,740,120,217**	**60,091,783**

Ministry of Solicitor General—(Unaudited)

Vote No.	Description	Total Appropriations			
		Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriations $
61	Minister's Office	**267,592**			**267,592**
62	Ministry Operations				
	Administration and Support Services	10,105,860	(354,300)		9,751,560
	Corrections (net of recoveries)				
	—Adult Correctional Centres	105,810,171	(921,800)		104,888,371
	—Youth Custody Centres	17,052,752	83,000		17,135,752
	—Probation, Family and Community Services	36,590,742	770,000		37,360,742
	—Management Services	7,423,953	20,400		7,444,353
	—Inspection and Standards	469,918			469,918
		167,347,536	(48,400)	0	167,299,136
	Police Services (net of recoveries)				
	—Provincial Policing	108,484,195	(1,350,000)		107,134,195
	—Security Programs	834,286			834,286
	—Provincial Emergency Programs	2,777,363			2,777,363
	—Policy and Other Programs	8,683,898			8,683,898
		120,779,742	(1,350,000)	0	119,429,742
	Motor Vehicles				
	—Management Services	10,771,169	(556,131)		10,215,038
	—Licensing	29,906,499	1,168,464		31,074,963
	—Transportation Operations	11,954,483	392,479		12,346,962
	—Motor Carrier Division	2,242,209	8,196		2,250,405
		54,874,360	1,013,008	0	55,887,368
	Boards, Commissions and Statutory Services (net of recoveries)	21,002,410	739,692		
	Statutory— *Criminal Injury Compensation Act*			4,605,074	26,347,176
		374,109,908	**0**	**4,605,074**	**378,714,982**
63	Emergency Assistance	**1,203,500**			**1,203,500**
	Statutory—				
	Interchange Canada				**0**
	Merritt Flood—February 1991			**174,632**	**174,632**
	Provincial Flood			**14,379,287**	**14,379,287**
	Pemberton Flood			**476**	**476**
	Trail Flood			**12,192**	**12,192**
	Northwestern British Columbia Flood— September 1988			**337,263**	**337,263**
	Southwestern British Columbia Flood			**10,363,047**	**10,363,047**
	Southern B.C. Flood			**2,549,569**	**2,549,569**
	Southwestern British Columbia and Vancouver Island Flood			**1,502,759**	**1,502,759**
	Northern and Southern Vancouver Island Flood			**204,640**	**204,640**
	Northwestern British Columbia Flood—December 7, 1990			**52,940**	**52,940**
	Special Account— Corrections Work Program	**1,100,000**			**1,100,000**
	Valuation allowance			**344,286**	**344,286**
	Less transfer to the Insurance and Risk Management Account from Vote 68			**(5,000)**	**(5,000)**
		376,681,000	**0**	**34,521,165**	**411,202,165**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
236,227	**16,092**	**7,442**				**259,761**	**7,831**
3,840,549	4,136,562	1,367,308	508,827	1,275	(15,572)	**9,838,949**	(87,389)
51,804,679	39,514,543	3,692,824	10,558,363	11,156	(2,487,773)	**103,093,792**	1,794,579
17,326,207	7,530,764	241,767	2,978,264	2,295	(10,083,451)	**17,995,846**	(860,094)
20,385,827	6,232,235	637,181	11,635,733	696		**38,891,672**	(1,530,930)
4,278,191	2,281,058	162,791	168,146	1,210	(135,755)	**6,755,641**	688,712
380,462	78,459	3,052				**461,973**	7,945
94,175,366	55,637,059	4,737,615	25,340,506	15,357	(12,706,979)	**167,198,924**	100,212
	197,893		105,464,982	38,591		**105,701,466**	1,432,729
562,924	114,270	19,007				**696,201**	138,085
1,253,920	1,150,808	70,691	360,770		(102,631)	**2,733,558**	43,805
2,926,773	4,020,939	299,553	1,494,895	25	(328,452)	**8,413,733**	270,165
4,743,617	5,483,910	389,251	107,320,647	38,616	(431,083)	**117,544,958**	1,884,784
2,503,090	5,824,851	1,049,632	133,160	124		**9,510,857**	704,181
14,537,972	13,062,627	3,928,036	397,410	(251,618)		**31,674,427**	(599,464)
8,113,861	2,464,255	657,647	600			**11,236,363**	1,110,599
1,192,663	584,539	11,685				**1,788,887**	461,518
26,347,586	21,936,272	5,647,000	531,170	(251,494)	0	**54,210,534**	1,676,834
5,189,426	9,707,008	193,061	20,303,678	(1,328,740)	(8,205,089)	**25,859,344**	487,832
134,296,544	**96,900,811**	**12,334,235**	**154,004,828**	**(1,524,986)**	**(21,358,723)**	**374,652,709**	**4,062,273**
159,003	**751,196**	**2,497**				**912,696**	**290,804**
165,366					**(165,366)**	**0**	**0**
6,426	**168,206**					**174,632**	**0**
312,630	**14,066,657**					**14,379,287**	**0**
	476					**476**	**0**
	4,447		**7,745**			**12,192**	**0**
	337,263					**337,263**	**0**
280,362	**10,082,685**					**10,363,047**	**0**
21,607	**2,005,854**		**522,108**			**2,549,569**	**0**
18,120	**1,484,639**					**1,502,759**	**0**
1,078	**203,562**					**204,640**	**0**
11,186	**41,754**					**52,940**	**0**
	515,576	**89,853**	**266,796**			**872,225**	**227,775**
				344,286		**344,286**	**0**
	(5,000)					**(5,000)**	**0**
135,508,549	**126,574,218**	**12,434,027**	**154,801,477**	**(1,180,700)**	**(21,524,089)**	**406,613,482**	**4,588,683**

Ministry of Tourism—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	 Budget Re-allocations $	 Other Authorizations $	 Total Appropriations $
64	Minister's Office	**270,000**			**270,000**
65	Ministry Operations				
	Administration and Support Services	1,207,585	98,117		**1,305,702**
	Contribution to the B.C. Pavilion Corporation	4,923,000	(125,000)		**4,798,000**
	Tourism Development (net of recoveries)	3,422,461	2,163,546		**5,586,007**
	Tourism Marketing	15,127,954	(2,136,663)		**12,991,291**
		24,681,000	**0**	**0**	**24,681,000**
	Statutory—				
	World Travel Mart				**0**
	Canada's West Marketplace				**0**
	Tourism North Project				**0**
	Atelier Canada				**0**
		24,951,000	**0**	**0**	**24,951,000**

Actual Expenditure by Group Account Classification

Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
260,331	**8,066**	**1,285**				**269,682**	**318**
268,539	827,661	23,735	25,000	18,124		1,163,059	142,643
			4,798,000			4,798,000	0
1,906,827	3,018,547	53,872	476,764		(10,000)	5,446,010	139,997
1,344,470	6,397,213	11,374	4,696,667			12,449,724	541,567
3,519,836	**10,243,421**	**88,981**	**9,996,431**	**18,124**	**(10,000)**	**23,856,793**	**824,207**
	35,000				**(35,000)**	**0**	**0**
	32,215				**(32,215)**	**0**	**0**
			699,260		**(699,260)**	**0**	**0**
	5,600				**(5,600)**	**0**	**0**
3,780,167	**10,324,302**	**90,266**	**10,695,691**	**18,124**	**(782,075)**	**24,126,475**	**824,525**

Ministry of Transportation and Highways—(Unaudited)

Vote No.	Description	Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriations $
		—Total Appropriations—			
66	Minister's Office	**374,423**			**374,423**
67	Ministry Operations				
	Administration and Support Services	46,561,219	9,209,741		**55,770,960**
	Operating Contribution to the British Columbia Railway Company	7,750,000	288,480		**8,038,480**
	Operating Contribution to the British Columbia Ferry Corporation	4,822,700			**4,822,700**
	Operating Contribution to the British Columbia Transit Authority	86,930,000	7,400,000		**94,330,000**
	Highway Maintenance (net of recoveries)	318,883,141	2,378,102		**321,261,243**
	Highway Rehabilitation	174,895,000	(19,276,323)		**155,618,677**
		639,842,060	**0**	**0**	**639,842,060**
68	Transportation Capital	**576,661,517**			**576,661,517**
	Statutory—				
	Revelstoke Project—Highway 23				**0**
	Fording Bridge				**0**
	Corporation Street Railway Crossing				**0**
	Special Account—				
	Freedom to Move				
	Air Transport Assistance	4,000,000			**4,000,000**
	Capital Contribution to the B.C. Transit Authority	120,560,000	1,200,000		**121,760,000**
	Minor Highway Capital Construction	193,061,317	65,104,557		**258,165,874**
	Preliminary Planning of Other Projects	10,000,000	(9,439,119)		**560,881**
	Major Highway Construction				
	—Fraser River Crossing and Connectors	11,410,000	(5,893,500)		**5,516,500**
	—Okanagan Connector	44,630,200	(2,200)		**44,628,000**
	—Vancouver Island Highway	100,000,000	(42,375,000)		**57,625,000**
	—Cassiar Connector	43,500,000	(2,000,000)		**41,500,000**
	—Sea to Sky Highway	8,000,000	1,000,000		**9,000,000**
	—Trans Canada Highway—Lower Mainland Section	5,000,000	(4,049,881)		**950,119**
	—Highway #97—Okanagan	24,500,000	732,140		**25,232,140**
	—Barnet/Hastings Corridor	12,000,000	(4,276,997)		**7,723,003**
		576,661,517	**0**	**0**	**576,661,517**
	Less transfer to the Freedom to Move Special Account from Vote 68	**(576,661,517)**			**(576,661,517)**
		1,216,878,000	**0**	**0**	**1,216,878,000**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
353,627	**14,221**	**1,902**				**369,750**	**4,673**
25,017,241	26,232,802	3,263,881	258,994	86,653		**54,859,571**	911,389
			8,038,480			**8,038,480**	0
	1,766	5,213,494	(393,694)			**4,821,566**	1,134
			94,329,160			**94,329,160**	840
40,534,755	286,827,303	6,415,391	1,458,875	347,424	(17,433,591)	**318,150,157**	3,111,086
13,491,062	59,831,406	81,311,120	138,890	160,118		**154,932,596**	686,081
79,043,058	**372,893,277**	**96,203,886**	**103,830,705**	**594,195**	**(17,433,591)**	**635,131,530**	**4,710,530**
			565,142,134			**565,142,134**	**11,519,383**
9,432	**129,080**	**192,140**			**(330,652)**	**0**	**0**
21,961	**8,000**	**370,094**			**(400,055)**	**0**	**0**
1,307	**54,693**				**(56,000)**	**0**	**0**
	3,817		3,594,969			**3,598,786**	401,214
			121,760,000			**121,760,000**	0
30,401,399	67,031,357	146,264,777	8,049,714	(322,497)	61,921	**251,486,671**	6,679,203
30,258	529,958					**560,216**	665
123,325	1,135,131	1,835,354		100,000		**3,193,810**	2,322,690
2,780,493	6,988,879	33,819,428	100,000	168,000		**43,856,800**	771,200
1,819,765	18,758,683	29,458,537				**50,036,985**	7,588,015
31,980	4,784,590	33,355,041				**38,171,611**	3,328,389
613,605	993,001	5,304,987				**6,911,593**	2,088,407
48,406	647,241					**695,647**	254,472
3,148,959	5,435,292	11,098,267		107		**19,682,625**	5,549,515
397,692	3,281,597	4,043,219				**7,722,508**	495
39,395,882	**109,589,546**	**265,179,610**	**133,504,683**	**(54,390)**	**61,921**	**547,677,252**	**28,984,265**
			(565,142,134)			**(565,142,134)**	**(11,519,383)**
118,825,267	**482,688,817**	**361,947,632**	**237,335,388**	**539,805**	**(18,158,377)**	**1,183,178,532**	**33,699,468**

Other Appropriations—(Unaudited)

Vote No.	Description	Total Appropriations			
		Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriations $
69	Management of Public Funds and Debt				
	Cost of Borrowing for Government Purposes	482,199,980			
	Statutory— *Financial Administration Act*			49,046,501	**531,246,481**
	Interest Assistance (net of recoveries)	3,800,000			**3,800,000**
	Cost of Borrowing for Relending to Government Bodies (net of recoveries)	10			**10**
	Provincial Treasury Revenue Program (net of recoveries)	10			**10**
	Interest Expense on Borrowings from the Budget Stabilization Fund	160,000,000			
	Statutory— *Financial Administration Act*			4,553,483	**164,553,483**
		646,000,000	**0**	**53,599,984**	**699,599,984**
70	Contingencies (All Ministries) and New Programs				
	GASSP Initiative		291,000		**291,000**
	Township of Richmond		4,500,000		**4,500,000**
	WLC Development/Property Purchase Tax		115,000		**115,000**
	Airshow Canada Association		750,000		**750,000**
	Westbank Indian Band		369,612		**369,612**
	Discovery Foundation		6,900,000		**6,900,000**
	Apple Producers Assistance		14,800,000		**14,800,000**
	Biddlecombe Compensation		75,000		**75,000**
	Radar Camera Project		250,000		**250,000**
	Safety Engineering Services		834,877		**834,877**
	Tokyo Office Funding		650,000		**650,000**
	GST Administration		110,000		**110,000**
	KAON Project Office		780,000		**780,000**
	Pacific Place Environment		10,000,000		**10,000,000**
	Property Purchase		5,000,000		**5,000,000**
	Trinity Western University		750,000		**750,000**
	Land Claims Administration		1,899,350		**1,899,350**
	Compensation Fairness Program		117,500		**117,500**
	90/91 Education Salary Pressures		8,160,000		**8,160,000**
	1st People Heritage, Language and Culture		62,000		**62,000**
	Iskut Road Cost Study		400,000		**400,000**
	Power and Gas Extension Program		1,000,000		**1,000,000**
	Judges' Early Retirement		1,991,577		**1,991,577**
	Asbestos Removal Costs		1,148,500		**1,148,500**
	Teachers Investment Housing		100,000		**100,000**
	Funding Pressures Attorney General		500,000		**500,000**
	Unallocated	65,000,000	(61,554,416)		**3,445,584**
		65,000,000	**0**	**0**	**65,000,000**
	Employee Leave Liability			**17,616,815**	**17,616,815**

Actual Expenditure by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
	58,441			532,293,040	(1,105,000)	**531,246,481**	0
			3,800,000			**3,800,000**	0
				652,341,588	(652,341,588)	**0**	10
				46,941,855	(46,941,855)	**0**	10
				164,553,483		**164,553,483**	0
0	**58,441**	**0**	**3,800,000**	**1,396,129,966**	**(700,388,443)**	**699,599,964**	**20**
				291,000		**291,000**	0
			4,500,000			**4,500,000**	0
				115,000		**115,000**	0
			750,000			**750,000**	0
				297,029		**297,029**	72,583
				6,900,000		**6,900,000**	0
				10,419,815		**10,419,815**	4,380,185
				50,000		**50,000**	25,000
				250,000		**250,000**	0
				640,305		**640,305**	194,572
				650,000		**650,000**	0
				101,702		**101,702**	8,298
				602,000		**602,000**	178,000
				3,761,079		**3,761,079**	6,238,921
				5,000,000		**5,000,000**	0
				750,000		**750,000**	0
				1,165,157		**1,165,157**	734,193
	28,172	13,599		25,798		**67,569**	49,931
				8,156,000		**8,156,000**	4,000
				58,343		**58,343**	3,657
				327,501		**327,501**	72,499
				1,000,000		**1,000,000**	0
				1,991,577		**1,991,577**	0
				823,384		**823,384**	325,116
				85,112		**85,112**	14,888
				325,000		**325,000**	175,000
						0	3,445,584
0	**28,172**	**13,599**	**5,250,000**	**43,785,802**	**0**	**49,077,573**	**15,922,427**
				17,616,815		**17,616,815**	**0**

Other Appropriations—Continued—(Unaudited)

Vote No.	Description	—TotalAppropriations— Estimated $	Budget Re-allocations $	Other Authorizations $	Total Appropriations $
	Statutory—				
	Special Accounts—				
	South Moresby Implementation—Forest Compensation	34,880,000			**34,880,000**
	Sustainable Environment Fund				
	Forest Renewal				
	—Forest Resource Development Subsidiary Agreement	7,230,000			**7,230,000**
	—Basic Silviculture Programs	125,412,790			**125,412,790**
	—New Forest Renewal Initiatives	89,357,210			**89,357,210**
	Environment Renewal				
	—Waste Management Initiatives	27,320,000			**27,320,000**
	—Environmental Protection and Preservation Natural Areas	14,120,000			**14,120,000**
	—Sustainable Development Initiatives	18,610,000			**18,610,000**
	—Resource Management Initiatives	11,250,000			**11,250,000**
		293,300,000	**0**	**0**	**293,300,000**
	Lottery Fund	**200,000,000**			**200,000,000**
	Less transfer to the Sustainable Environment Fund	**(50,000,000)**			**(50,000,000)**
		1,189,180,000	**0**	**71,216,799**	**1,260,396,799**

Actual Expenditure by Group Account Classification

Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Other Expenditures $	Recoveries $	Total Expenditures $	Net Under (Over) Expenditure $
	357,215			**245,675**		**602,890**	34,277,110
	1,672,717					**1,672,717**	5,557,283
278	96,228,484	1,150,836	613,680			**97,993,278**	27,419,512
11,801	54,104,640	363,961	2,400			**54,482,802**	34,874,408
1,418,280	3,536,791	231,908	5,435,649		50,000	**10,672,628**	16,647,372
	1,676,170	2,661,200		8,000,000		**12,337,370**	1,782,630
491,667	5,527,319	517,869	6,564,031	797,445		**13,898,331**	4,711,669
222,831	2,558,037	59,727		5,000,000		**7,840,595**	3,409,405
2,144,857	**165,304,158**	**4,985,501**	**12,615,760**	**13,797,445**	**50,000**	**198,897,721**	**94,402,279**
699,909	**3,062,069**	**649,545**	**151,999,061**			**156,410,584**	**43,589,416**
			(50,000,000)			**(50,000,000)**	**0**
2,844,766	**168,810,055**	**5,648,645**	**123,664,821**	**1,471,575,703**	**(700,338,443)**	**1,072,205,547**	**93,788,973**

Summary of Special Accounts
Operating Statement as at March 31,1991
(Unaudited)

Revolving Accounts	Revenue from Third Parties	Revenue from Appropriaton	Total Revenue	(Expenditure)	Net Revenue (Expenditure)
	$	$	$	$	$
Agricultural Land Development	761,263		761,263		761,263
British Columbia Cultural Fund					
—Unexpendable funds					
—Expendable funds	2,214,491		2,214,491	(1,696,773)	517,718
	2,214,491	0	2,214,491	(1,696,773)	517,718
British Columbia Securities Commission	8,286,590	800,000	9,086,590	(7,775,924)	1,310,666
Corrections Work Program	808,765		808,765	(872,225)	(63,460)
Crop Insurance Stabilization					
Crown Land	67,663,106		67,663,106	(5,821,925)	61,841,181
Farm Income Assurance Fund					
—Reserve for Stablization					
—Operations	11,000,000	11,000,000	22,000,000	(22,000,000)	
	11,000,000	11,000,000	22,000,000	(22,000,000)	0
Farm Products Industry Improvement				(10,184,160)	(10,184,160)
First Citizens' Fund					
—Unexpendable funds					
—Expendable funds	3,273,595		3,273,595	(1,745,182)	1,528,413
	3,273,595	0	3,273,595	(1,745,182)	1,528,413
Forest Stand Management Fund	49,678		49,678		49,678
Freedom to Move	494,800	565,142,134	565,636,934	(547,677,252)	17,959,682
Habitat Conservation Fund	2,630,868		2,630,868	(2,319,616)	311,252
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	3,434,840		3,434,840	(1,717,420)	1,717,420
Insurance and Risk Management	9,599,005	1,906,033	11,505,038	(2,079,560)	9,425,478
Land Titles Survey					
Livestock Protection	13,731		13,731	(19,832)	(6,101)
Lottery Fund	205,452,363		205,452,363	(156,410,584)	49,041,779
Low Interest Loan Assistance Revolving Fund	60,149		60,149	(424,395)	(364,246)
North East Coal Development					
Office of the Public Trustee	8,036,260		8,036,260	(7,963,260)	73,000
Physical Fitness and Amateur Sports Fund					
—Unexpendable funds					
—Expendable funds	1,663,432		1,663,432	(1,401,827)	261,605
	1,663,432	0	1,663,432	(1,401,827)	261,605
Productivity Fund					
Provincial Home Acquisition	5,732,510		5,732,510	(316,736)	5,415,774
Provincial Treasury Operations	10,247,185	2,000,000	12,247,185	(3,771,596)	8,475,589
Provincial Treasury Revenue	1,255,982		1,255,982		1,255,982
Purchasing Commission Working Capital[2]	4,839,357		4,839,357		4,839,357
Revenue Sharing Fund					
—Grant Stabilization Account		3,750,000	3,750,000		3,750,000
—Local Government Emergency Account		10,000,000	10,000,000		10,000,000
—Operations	5,801,459	338,150,000	343,951,459	(285,997,143)	57,954,316
	5,801,459	351,900,000	357,701,459	(285,997,143)	71,704,316

Summary of Special Accounts
Operating Statement as at March 31,1991—Continued
(Unaudited)

Revolving Accounts—Continued	Revenue from Third Parties	Revenue from Appropriaton	Total Revenue	(Expenditure)	Net Revenue (Expenditure)
	$	$	$	$	$
Science and Technology Fund	12	49,290,000	49,290,012	(28,752,781)	20,537,231
Small Business Forest Enterprise	111,483,828		111,483,828	(261,860,479)	(150,376,651)
Social Housing	1,658,747		1,658,747	(4,618,794)	(2,960,047)
South Moresby Implementation					
—Forest replacement	3,333,369		3,333,369	(3,220,385)	112,984
—Forestry compensation	4,398,449		4,398,449	(602,890)	3,795,559
	7,731,818	0	7,731,818	(3,823,275)	3,908,543
Sustainable Environment Fund					
—Forest renewal	7,158,200	161,492,807	168,651,007	(154,148,797)	14,502,210
—Environment protection and enhancement	18,330,314	50,000,000	68,330,314	(44,748,924)	23,581,390
	25,488,514	211,492,807	236,981,321	(198,897,721)	38,083,600
University Endowment Lands Administration	1,806,357	0	1,806,357	(1,783,266)	23,091
Total	501,488,705	1,193,530,974	1,695,019,679	(1,559,931,726)	135,087,953

Non-revolving Accounts[1]	Revenue from Third Parties	Revenue from Appropriaton	Total Revenue	Cash Disbursement	Increase (Decrease) Account Balance
	$	$	$	$	$
Industrial Incentive Fund		53,200,000	53,200,000	(28,229,348)	24,970,652
Small Business Incentive Program				(6,257,614)	(6,257,614)
Tourism Incentives Program				(4,759,347)	(4,759,347)
Vancouver Island Natural Gas Pipeline Assistance					
—Operating Transactions		55,000,000	55,000,000	(7,046,165)	47,953,835
—Financing Transactions		25,000,000	25,000,000	(21,175,090)	3,824,910
	0	80,000,000	80,000,000	(28,221,255)	51,778,745
Total	0	133,200,000	133,200,000	(67,467,564)	65,732,436

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[1] For non–revolving Special Accounts, loans, advances and investments transactions decrease the account balance.

[2] All expenditures are recoverable. Expenditures may exceed revenue in any year by the amount of the statutory spending authority shown in the *Estimates* and provided for by the *Supply Act* minus the net deficiency from operations carried forward from previous years. For 1990/91, this statutory spending authority is $24,000,000.

Summary of Special Accounts
Account Balance as at March 31, 1991
(Unaudited)

	Opening Account Balance	Net Revenue (Expenditure)	Closing Account Balance	Spending Authority Committed	Spending Authority Available
Revolving Accounts	$	$	$	$	$
Agricultural Land Development	27,205,221	761,263	**27,966,484**	14,538,456	13,428,028
British Columbia Cultural Fund					
—Unexpendable funds	20,000,000		**20,000,000**	20,000,000	
—Expendable funds	1,746,386	517,718	**2,264,104**		2,264,104
	21,746,386	517,718	**22,264,104**	20,000,000	2,264,104
British Columbia Securities Commission		1,310,666	**1,310,666**	(1,873,789)	3,184,455
Corrections Work Program	182,629	(63,460)	**119,169**	91,757	27,412
Crop Insurance Stabilization	25,000,000		**25,000,000**	14,950,000	10,050,000
Crown Land	366,860,715	61,841,181	**428,701,896**	57,800,919	370,900,977
Farm Income Assurance Fund					
—Reserve for Stablization	9,674,624		**9,674,624**	9,674,624	
—Operations	12,472,217		**12,472,217**	(21,671,186)	34,143,403
	22,146,841	0	**22,146,841**	(11,996,562)	34,143,403
Farm Products Industry Improvement	10,184,160	(10,184,160)			
First Citizens' Fund					
—Unexpendable funds	25,000,000		**25,000,000**	25,000,000	
—Expendable funds	5,306,361	1,528,413	**6,834,774**		6,834,774
	30,306,361	1,528,413	**31,834,774**	25,000,000	6,834,774
Forest Stand Management Fund	488,515	49,678	**538,193**	(385,114)	923,307
Freedom to Move		17,959,682	**17,959,682**	(25,320,334)	43,280,016
Habitat Conservation Fund	836,620	311,252	**1,147,872**	(83,081)	1,230,953
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	22,804,183	1,717,420	**24,521,603**	(6,728,673)	31,250,276
Insurance and Risk Management	23,064,529	9,425,478	**32,490,007**	182,090	32,307,917
Land Titles Survey	9,298		**9,298**		9,298
Livestock Protection	101,458	(6,101)	**95,357**		95,357
Lottery Fund	113,071,189	49,041,779	**162,112,968**	14,471,484	147,641,484
Low Interest Loan Assistance Revolving Fund	33,778,087	(364,246)	**33,413,841**	1,319,285	32,094,556
North East Coal Development	8,114,312		**8,114,312**		8,114,312
Office of the Public Trustee	2,150,511	73,000	**2,223,511**	259,334	1,964,177
Physical Fitness and Amateur Sports Fund					
—Unexpendable funds	20,000,000		**20,000,000**	20,000,000	
—Expendable funds	344,799	261,605	**606,404**		606,404
	20,344,799	261,605	**20,606,404**	20,000,000	606,404
Productivity Fund	500,000		**500,000**		500,000
Provincial Home Acquisition	459,227,899	5,415,774	**464,643,673**	5,619,094	459,024,579
Provincial Treasury Operations		8,475,589	**8,475,589**	7,127,204	1,348,385
Provincial Treasury Revenue		1,255,982	**1,255,982**		1,255,982
Purchasing Commission Working Capital[2]	(13,226,767)	4,839,357	**(8,387,410)**	(3,180,994)	(5,206,416)
Revenue Sharing Fund					
—Grant Stabilization Account	31,250,000	3,750,000	**35,000,000**		35,000,000
—Local Government Emergency Account		10,000,000	**10,000,000**		10,000,000
—Operations	56,080,815	57,954,316	**114,035,131**	82,415	113,952,716
	87,330,815	71,704,316	**159,035,131**	82,415	158,952,716

Summary of Special Accounts
Account Balance as at March 31, 1991—Continued
(Unaudited)

Revolving Accounts—Continued	Opening Account Balance	Net Revenue (Expenditure)	Closing Account Balance	Spending Authority Committed	Spending Authority Available
	$	$	$	$	$
Science and Technology Fund		20,537,231	20,537,231		20,537,231
Small Business Forest Enterprise	221,149,064	(150,376,651)	70,772,413	(1,712,889)	72,485,302
Social Housing	14,682,608	(2,960,047)	11,722,561	10,097,463	1,625,098
South Moresby Implementation					
—Forest replacement	24,916,001	112,984	25,028,985	(535,062)	25,564,047
—Forestry compensation	33,298,896	3,795,559	37,094,455		37,094,455
	58,214,897	3,908,543	62,123,440	(535,062)	62,658,502
Sustainable Environment Fund					
—Forest renewal		14,502,210	14,502,210		14,502,210
—Environment protection and enhancement		23,581,390	23,581,390	(5,343,606)	28,924,996
	0	38,083,600	38,083,600	(5,343,606)	43,427,206
University Endowment Lands Administration	3,298,540	23,091	3,321,631	85,468	3,236,163
Total	1,559,572,870	135,087,953	1,694,660,823	134,464,865	1,560,195,958

Non-revolving Accounts[1]	Opening Account Balance	Increase (decrease) in Account Balance	Closing Account Balance	Committed	Uncommitted
	$	$	$	$	$
Industrial Incentive Fund	72,944,034	24,970,652	97,914,686		97,914,686
Small Business Incentive Program	34,165,612	(6,257,614)	27,907,998		27,907,998
Tourism Incentives Program	14,275,845	(4,759,347)	9,516,498		9,516,498
Vancouver Island Natural Gas Pipeline Assistance					
—Operating Transactions		47,953,835	47,953,835	2,146,036	45,807,799
—Financing Transactions		3,824,910	3,824,910		3,824,910
	0	51,778,745	51,778,745	2,146,036	49,632,709
Total	121,385,491	65,732,436	187,117,927	2,146,036	184,971,891

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[1] For non–revolving Special Accounts, loans, advances and investments transactions decrease the account balance.

[2] All expenditures are recoverable. Expenditures may exceed revenue in any year by the amount of the statutory spending authority shown in the *Estimates* and provided for by the *Supply Act* minus the net deficiency from operations carried forward from previous years. For 1990/91, this statutory spending authority is $24,000,000.

Descriptions of Appropriations

Legislation

Vote 1—Legislation

This vote provides for the operation of the Legislative Assembly and its committees including indemnities, allowances and salaries for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. A grant is provided for membership in the Commonwealth Parliamentary Association.

Statutory Account

Conflict of Interest Act

This account was established under the authority of the *Conflict of Interest Act* (S.B.C. 1990, chap. 54, sec. 19).

Auditor General

Vote 2—Auditor General

This vote provides for the salary of the Auditor General and costs of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*. These requirements involve examination of the accounts and records of the government, issuance of audit reports on the government's financial statements, and submission of an annual report to the Legislative Assembly on the work of the Office. The Auditor General is also responsible for audits of a number of Crown corporations and other public bodies. A grant is provided to the Canadian Comprehensive Auditing Foundation. Costs incurred for certain audits are recovered.

Ombudsman

Vote 3—Ombudsman

This vote provides for the salary of the Ombudsman and the cost of the Office of the Ombudsman in meeting the requirements of the *Ombudsman Act*.

Office of the Premier and Executive Council Operations

Vote 4—Office of the Premier and Executive Council Operations

This vote provides for the Office of the Premier and Executive Council Operations including:

(a) OFFICE OF THE PREMIER

This sub-vote provides for salaries, benefits, allowances and operating expenses for the Premier and the executive staff of the Office.

(b) EXECUTIVE COUNCIL OPERATIONS

This sub-vote provides support for Executive Council, including: Cabinet and Cabinet Committee administration; development and coordination of policy and legislation; and management of policy relating to federal, provincial and international relations, including administration of British Columbia House, Ottawa. This sub-vote also provides for personnel, financial and administrative support to both the Office of the Premier and Executive Council Operations.

Advanced Education, Training and Technology

Vote 5—Minister's Office

This vote provides for the Office of the Minister of Advanced Education, Training and Technology, and includes the salaries of the minister and the immediate staff.

Vote 6—Ministry Operations

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the deputy minister's office; executive direction for the ministry and for financial, personnel and communications services; systems and administrative services and special projects; administration support for universities and distance education; and administration and program support for colleges and institutes, international education, the Science and Technology Fund, student financial assistance and job training, apprenticeship and labour market policy programs. Recoveries are received for participation in, and administration of, federal/provincial agreements and activities.

Descriptions of Appropriations—Continued

Advanced Education, Training and Technology—Continued

(b) ADVANCED EDUCATION PROGRAMS

This sub-vote includes:

(i) *Operating Contributions, Universities*—Provides for contributions towards the operating expenses of the provincial universities including instruction, research, support services, student services and administration;

(ii) *Matching Program, Universities*—Provides for matching financial contributions to encourage and supplement approved private sector cash or gift-in-kind donations to establish scholarships, endowments, research initiatives and capital projects;

(iii) *Operating Contributions, Colleges and Institutes*—Provides for contributions towards the operating expenses of colleges and provincial institutes incorporated under the *College and Institute Act* and the *Institute of Technology Act* and other educational agencies, in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the labour force to remain productive and competitive. This program also provides contributions to colleges and institutes for apprenticeship training;

(iv) *Capital Debt Servicing*—Provides for the payment of interest and sinking fund provisions related to the capital costs of new buildings, renovations and improvements to existing university, college and institute facilities, and the debt servicing costs of short-term borrowing requirements of universities, colleges and institutes;

(v) *Distance Education*—Provides for contributions towards the development and delivery of university and college programs through distance education delivery methods, including the use of educational television, and includes contributions for provincial universities, the Open Learning Agency and the Commonwealth of Learning;

(vi) *International Education*—Provides for contributions to generate international education projects to strengthen educational, cultural, social and economic linkages between the province and present and potential trading partners, particularly in the Asia-Pacific Region; and

(vii) *Access Programs and Enrolment*—Provides for assistance to enhance access to post-secondary education and to accommodate enrolment growth in universities, colleges, institutes and distance education.

(c) STUDENT FINANCIAL ASSISTANCE

This sub-vote provides for financial assistance to students in post-secondary institutions. This assistance is in the form of loans issued by financial institutions and guaranteed by the province. The program provides for interest payments and reimbursement of defaulted loans to lending institutions. This program also provides for scholarships, contributions by the province towards the partial repayment of loans to students who successfully complete their studies, and incentives for part-time employment.

(d) JOB TRAINING, APPRENTICESHIP AND LABOUR MARKET POLICY PROGRAMS

This sub-vote provides for facilitation of services, information and education to assist businesses, individuals, agencies and communities in developing and implementing human resource development strategies and plans; employment and training initiatives; and assisting the disabled, students, youth, older workers, employment disadvantaged, and other job seekers in need of assistance to make career decisions, and gain access to employment and training opportunities or other adjustment assistance. This sub-vote also provides for labour market policy development; coordination of federal-provincial policy activities; a labour market information system; and policy development for persons with disabilities including the coordination of the Vocational Rehabilitation of Disabled Persons Agreement and appeal mechanism. In addition, this sub-vote provides for the British Columbia Youth Grants Council and program, the Provincial Apprenticeship and Training Board, the administration of private training institutions, and the Task Force on Employment and Training.

Vote 7—Science and Technology

This vote provides for the transfer of funds to the Science and Technology Fund Special Account which provides for the promotion of science and technology initiatives in the province with focus on applied research and development to enhance resource industry technologies and other advanced technologies.

Statutory Account

Patent Act

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22(1)). Funds are received from the federal government under the *Patent Act* for disbursement to the Science Council of British Columbia and the British Columbia Health Care and Research Foundation for research and development.

English as a Second Language

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22(1)). Funds are received from the federal government under an agreement with Employment and Immigration Canada, for disbursement to colleges and institutes for English as a Second Language training program.

Descriptions of Appropriations—Continued

Advanced Education, Training and Technology—Continued

Special Account

Science and Technology Fund

This account is created by the *Science and Technology Fund Act*, 1990. Revenue represents a transfer from the General Fund voted appropriations, and revenue produced by account expenditures.

Expenditure represents:

(a) General Programs

Provides assistance towards the development and operation of federal/provincial and joint government/industry/academic programs for scientific and technological infrastructure, research and development (including technology transfer), public awareness and human resource development, and coordination (with the Premier's Advisory Council on Science and Technology) of science and technology policy development;

(b) Canada/British Columbia Subsidiary Agreement on Science and Technology Development (ERDA)

Provides for management, grants and contributions for programs to foster growth of advanced technology in British Columbia. This subsidiary agreement is a component of the Canada/British Columbia Economic and Regional Development Agreement (ERDA); and

(c) Special Projects

Provides for major projects which focus on economic diversification and industrial competitiveness in the province, with an emphasis on projects undertaken in partnership with other levels of government (including international partnerships), educational institutions, industry, and/or research and development institutions and agencies; and for other science and technology initiatives.

No financing transactions are provided for under this account.

Valuation allowance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 14(1)).

Agriculture and Fisheries

Vote 8—Minister's Office

This vote provides for the Office of the Minister of Agriculture and Fisheries, and includes the salaries of the minister and the immediate staff.

Vote 9—Ministry Operations

This vote provides for executive direction and general administration of the ministry. It also provides for development, extension and financial services as well as marketing and economic development programs for the agriculture, aquaculture, commercial fisheries and food processing sectors. Major activities include:

(a) Administration and Support Services

This sub-vote provides for executive direction of the ministry and administrative support services including financial, personnel, communications, information systems and program audit. This sub-vote also provides for policy development, program planning, economic and statistical analysis, and information programs. Contributions are provided to agricultural and food organizations.

(b) Grape and Wine Adjustment Initiative

This sub-vote provides for the Canada/British Columbia Grape and Wine Sector Adjustment Initiative.

(c) Aquaculture and Commercial Fisheries

This sub-vote provides for the aquaculture and commercial fisheries program. This includes the administration of parts of the *Fisheries Act* and *Fish Inspection Act*; technical review of applications for tenure and licences; provision of extension services to the aquaculture industry; and research and development projects related to shellfish, marine plants and finfish farming. In addition, this sub-vote provides for licensing and enforcement of regulations pertaining to fish buyers, vendors and aquaculture operators; grants and contributions in support of the aquaculture and commercial fish industries; funding and technical assistance for the handling, processing and marketing of seafood products; and environmental impact studies. The sub-vote also provides for the development of domesticated brood stock to increase the quality and supply of seed/egg stocks to the aquaculture industry.

Descriptions of Appropriations—Continued

Agriculture and Fisheries—Continued

(d) DEVELOPMENT AND EXTENSION

This sub-vote provides for extension, development, specialist, regulatory and market development programs of the ministry including:

(i) *Extension Services*—Provides for on-farm advice and office consultation to farmers; seminars, workshops and field days; technical information dissemination to producers; milk, soil, feed and tissue testing; water analysis; the animal health centre; and the provincial 4-H, game farming, horse industry and farm management programs;

(ii) *Inspection*—Provides for animal health, brand, dairy farm, apiary and crop inspections;

(iii) *Licensing*—Provides for the licensing of sale yard operations, production and sale of veterinary drugs, fur farm operations, brand certificates, game farming operations and poultry processors;

(iv) *Applied Research/Demonstration*—Provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control, environmental impact and other agricultural and food research, and technology transfer initiatives; and

(v) *Grants and Contributions*—Provides for grants and contributions to municipalities and regional districts under the *Weed Control Act*; grants to regional committees under the *Grasshopper Control Act*; operating grants to livestock associations, 4-H clubs and veterinary services; grants and contributions in support of the agriculture and aquaculture industries; and grants to universities for agriculture, aquaculture and food research.

(e) FINANCIAL PROGRAMS

This sub-vote provides for government/producer cost-shared crop insurance, national tripartite stabilization and farm income insurance programs, including grants (transfers) to the Farm Income Assurance Fund Special Account and contributions to the Crop Insurance Trust Account. These programs contribute to the financial stability of participating British Columbia farmers and producers. This sub-vote provides for the Agricultural Credit Program, which enhances the availability of credit resources for producers in the agriculture and aquaculture sectors throughout the province. This sub-vote also provides for the Agri-Food Regional Development Subsidiary Agreement (ERDA) program administration costs; contributions in support of agriculture, food and resource development; and contributions to promote estate winery development. Contributions to agriculture, food, aquaculture and fisheries businesses, organizations and associations are also provided for by this sub-vote. The federal government reimburses the province for its contribution to the Crop Insurance Trust Account, which is credited as a recovery. In addition, premiums and program administration fees under the National Tripartite Price Stabilization Agreements are recovered from producers.

Vote 10—Provincial Agricultural Land Commission

This vote provides for operation of the Provincial Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises municipalities and regional districts on the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

Vote 11—Agri-Food Regional Development Subsidiary Agreement (ERDA)

This vote provides for financial assistance to producers and associations for the conservation and development of the province's agricultural resources. Funding in 1990/91 provides for payment of commitments incurred during the 1989/90 fiscal year. Funds are provided under the $40,000,000 five year agreement undertaken with the federal government which terminates in 1990. Initiatives include the enhancement of productivity in the agricultural sector, resource enhancement through the construction of irrigation and drainage systems and commodity development through programs such as the financing of new agricultural support facilities. This subsidiary agreement is a component of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

Statutory Accounts

Fox and Mink Pelt Producers

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). Under an agreement with the British Columbia Federation of Agriculture the province's fox and mink farmers will receive $1.704 million in federal assistance.

Interchange Canada Program

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). The Interchange Canada Program is designed to promote, plan and administer exchange assignments between the Public Services of Canada and other sectors of the Canadian economy. This program will provide for full recovery of salary and benefits. Health and Welfare Canada will pay 50% of the relocaton costs and 100% of any other expenses incurred while on assignment.

Okanagan Valley Tree Fruit Authority

This account was established under the authority of the *Okanagan Valley Tree Fruit Authority Act* (S.B.C. 1990, chap. 63, sec. 18).

Descriptions of Appropriations—Continued

Agriculture and Fisheries—Continued

Livestock Improvement

This account was established under the authority of the *Cattle Horn Act* (R.S.B.C. 1979, chap. 44, sec. 7).

Grain and Oilseed Producer's Assistance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). Under this agreement the federal government will contribute $500 million to improve farm income.

Farm Products Loan Guarantee

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 58).

Special Accounts

Agricultural Land Development

This account was originally created as a fund by the *Finance Statutes Amendment Act*, 1981 which amended the *Agricultural Land Development Act*. This fund was subsequently changed to a Special Account by the *Special Appropriations Act*, 1982, and the *Agricultural Land Development Act* was repealed and incorporated into the *Agricultural Credit Act*.

The purpose of the account is to make loans, on a revolving basis, for the purposes specified under the *Agricultural Credit Act*. Revenue represents interest received on outstanding loans and expenditures are for loan expenses. Administration costs are funded through voted appropriations. Financing transaction receipts represent principal repayments on outstanding loans and disbursements represent new loans issued.

Crop Insurance Stabilization

This account was originally created as a fund by the *Crop Insurance Stabilization Fund Act*, 1967. It was continued by the *Insurance for Crops Act*, and was changed to a Special Account under the *Special Appropriations Act*, 1982. The account provides for the financial stability of any plan under the crop insurance program.

The account has no operating revenue or expenditure. Administration costs are funded through voted appropriations. Advances (disbursements) are provided to cover deficits in the Crop Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the Trust Account. These advances are fully recovered from crop insurance program premium revenue in subsequent years (receipts).

The account had an original balance of $10,000,000 which was depleted in 1985/86. An additional $10,000,000 was added to the balance of the account in 1986/87, and $5,000,000 was added to the balance in 1987/88.

Farm Income Assurance Fund

This account was originally created as a fund by the *Farm Income Assurance Act*, 1973 and the *Special Funds Appropriation Act*, 1974. It was continued under the *Funds Control Act*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988. The account establishes and administers farm income plans for farmers in the province as designated by the Lieutenant Governor in Council. There are plans currently in effect for the following commodity groups: beef, blueberries, potatoes, processed vegetables, sheep, swine, tree–fruits and strawberries.

One–half of the annual revenue of the account comes from participating producers' contributions while the other one half comes from a matching provincial government contribution voted from the General Fund (Vote 9). Expenditures include claim payments to qualifying producers. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

Farm Products Industry Improvements

This account was originally created by the *Farm Products Industry Improvement Act* (R.S.B.C. 1979, chap. 245, sec. 14).

Livestock Protection

This account was originally created as a fund by the *Domestic Animal Protection Act*, 1973, was continued under the *Livestock Protection Act*, and was changed to a Special Account under the *Special Appropriations Act*, 1982. The purpose of the account is to provide compensation to an owner for livestock killed or injured by a dog that is not owned or kept by the livestock owner and also to encourage good dog husbandry practices in the province.

All fees, licences and cost assessments levied under the *Livestock Protection Act* are credited to the account as revenue. Expenditures include compensation grants and administration costs

No financing transactions are provided for under this account.

Valuation allowance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 14 (1)).

Descriptions of Appropriations—Continued

Attorney General

Vote 12—Minister's Office

This vote provides for the Office of the Attorney General, and includes the salaries of the Attorney General and the immediate staff.

Vote 13—Ministry Operations

This vote provides for management direction of the ministry and operation of ministry programs including:

(a) ADMINISTRATION AND MANAGEMENT SERVICES

This sub-vote provides for ministry management, policy and program development, financial services, information technology development and services, facilities services, personnel services (including personnel services for the Ministry of Solicitor General), administrative support and communications services. Grants and contributions are provided to agencies providing services which complement ministry programs.

(b) COURT SERVICES

This sub-vote provides for managerial and operational support for courts throughout the province including administrative staff and services, sheriff services, reporting and recording services, facilities and operational systems. Recoveries are received from the Insurance Corporation of British Columbia for the retrieval of licence plates from unlicensed or uninsured drivers and from the federal government for cost-shared programs.

(c) LEGAL SERVICES

This sub-vote provides for legal services to the province and various boards, committees and societies including legal advice, representation in civil litigation, and the drafting, preparation, filing and publication of statutes, regulations and Orders in Council. A grant is provided to the Canadian Law Information Centre for computer access to a nation-wide inventory of legal information.

(d) CRIMINAL JUSTICE

This sub-vote provides for operation of Crown counsel services including advice to government on matters of criminal law and its enforcement, and development of policies and procedures in matters pertaining to criminal law.

(e) JUSTICE SUPPORT PROGRAMS

This sub-vote provides for various boards, commissions and statutory services which are under the jurisdiction of the Attorney General including the operations of the Law Reform Commission, the Land Titles Branch and the Expropriation Compensation Board. This sub-vote also provides for family maintenance enforcement activities, services for victims of crime, public legal education and administration of community programs. Contributions are provided to the Legal Services Society and to agencies and societies providing services which complement ministry programs. Recoveries are received from the Law Foundation for the activities of the Law Reform Commission.

(f) *CROWN PROCEEDING ACT*

This sub-vote provides for payments made under the statutory authority of the *Crown Proceeding Act*. These payments are administered by Legal Services.

Vote 14—Judiciary

This vote provides for operation of the judiciary including:

(a) SUPERIOR COURTS

This sub-vote provides for administrative and support services for the Court of Appeal, Supreme Court and the County Courts located in the province.

(b) PROVINCIAL COURTS

This sub-vote provides for operational budgets for the Provincial Court of British Columbia. A contribution is provided to the British Columbia Courthouse Library Society.

Statutory Accounts

Unclaimed Monies Act

This account was established under the authority of the *Unclaimed Money Act* (R.S.B.C. 1979, chap. 418, sec. 4).

Descriptions of Appropriations—Continued

Attorney General—Continued

Special Accounts

Office of the Public Trustee

This account was created by the *Public Trustee Amendment Act*, 1989. The purpose of the account is to provide services to clients of the Public Trustee, including those incompetent to manage their own affairs, deceased estates where no other person is willing or able to act, minors in receipt of settlements, and missing persons. Revenue represents fees and commissions paid by clients of the Public Trustee for services rendered, and interest on inactive estates. Expenditures are for costs directly related to the provision of services to clients and for administration.

No financing transactions are provided for under this account.

Land Titles Survey

This account was originally created as a fund by the *Land Title Act* and was changed to a Special Account by the *Special Appropriations Act*, 1982. The purpose of the account is to make payments to owners or purchasers of real property to defray, in whole or in part, costs attributable to survey work that restores or reestablishes insufficient or missing survey evidence, corrects survey errors, resolves conflicts concerning unascertainable parcel boundaries or provides access to land granted by the Crown.

The account was originally established with a balance of $100,000 through an appropriation from the General Fund. No revenue has since been credited to the account.

No financing transactions are provided for under this account.

Valuation allowance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 14(1)).

Crown Lands

Vote 15—Ministers Office

This vote provides for the Office of the Minister of Crown Lands, including the minister's mandate to oversee specific northern development projects, and includes the salaries of the minister and the immediate staff.

Vote 16—Ministry Operations

This vote provides for ministry programs and activities including:

(a) LAND SERVICES

This sub-vote provides for support to ministry executive and regional operations for policy and program development; real estate services; maintenance of the provincial cadastral survey structure; and operation of the Crown land registry system. Grants are provided to assist with land related projects.

(b) REGIONAL OPERATIONS

This sub-vote provides for administration of tenures and reserves, and management and disposition of Crown land to support provincial and local economic and social development.

(c) SURVEYS AND RESOURCE MAPPING

This sub-vote provides for coordination of provincial standards for land information systems, and development and maintenance of base and resource maps, aerial photography, and control surveys. Costs are partially recovered through mapping contracts with the federal government, other ministries and the private sector and through map and air photo sales.

Special Account

Crown Land

This account was originally created as a fund by authority of Section 7 of the *Department of Housing Act*, 1973, was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act*, and was changed to a Special Account under the *Special Appropriations Act*, 1982.

Revenue sources include leases of Crown land under the *Land Act*, interest income and land sales. Expenditures include costs associated with the sale of Crown land; the sale or disposal of assets on Crown land; and the write-down of uncollectable loans. Administration costs are funded through voted appropriations.

Receipts represent repayment of loan principal and recovery of land acquisition and development expenditures. Disbursements include recoverable expenditures for land acquisition, servicing and development, and recoverable loans for land development projects.

Valuation allowance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 14(1)).

Descriptions of Appropriations—Continued

Education

Vote 17—Minister's Office

This vote provides for the Office of the Minister of Education, and includes the salaries of the minister and the immediate staff.

Vote 18—Ministry Operations

This vote provides for overall policy development for the ministry, management of funding for public and independent school systems, and administrative and support services in the ministry. Major programs and activities include:

(a) DEPUTY MINISTER'S OFFICE

This sub–vote provides for management of the ministry and information services. Central direction is provided for curriculum planning and development, special education programs, policy and legislative changes and financial management services. This sub–vote also provides grants to partially support societies offering programs not provided by educational institutions and provides for projects to develop and enhance the provincial educational system.

(b) ROYAL COMMISSION ON EDUCATION

This sub–vote provides for second year costs of a ten year strategy to implement the recommendations made by the Royal Commission on Education; operation of a Provincial Education Advisory Council and sub–committees, and continued development of an implementation and communication plan; development and implementation of a four year ungraded primary program, and development of a common intermediate curriculum for years 4 through 10 and a revised graduation program; contributions to school districts for changes to the first year primary program for full day special needs classes, entry of students in both September and January, and teacher assistants. This sub–vote also provides for initiatives in assessment and accountability including expansion of the achievement testing and school accreditation programs, expansion of the provincial final exam program, operation of a student data collection and learner profile system, and support for follow–up to school evaluations. This sub–vote also provides for expansion of the university teacher education programs; rural teacher education program; forgiveable loan program for teachers in rural areas; and support for additional curriculum implementation training and materials. In addition, this sub–vote provides contributions to school districts for governance, parent and community advisory committees, and gender equity initiatives; and support systems for special needs students and health services for all students. Finally, this sub–vote provides contributions to qualifying independent schools, additional monitoring and evaluation of independent schools, financial support for home schooling, and support for Native language and culture programs and special education programs.

(c) MANAGEMENT OPERATIONS AND EDUCATION SYSTEMS FINANCE

This sub–vote provides for coordination and development of policies, legislation, computer systems and personnel management; development and operation of major financial systems including annual capital and operating budgets; and expenditure and financial management. This sub–vote also provides financial support services for the preparation and analysis of school district operating budgets and capital expenditure programs, and for initiatives recommended by the Royal Commission on Education. In addition, this sub–vote provides for ministry office space, communications services for the ministry, liaison with some Crown corporations and central agencies of government, and the internal financial operations of the ministry. Finally, this sub–vote provides for a grant to partially support the annual general meeting of the British Columbia Secretary Treasurers' Association, and a contribution to a society for services to visually impaired and deaf/blind students.

(d) EDUCATIONAL PROGRAMS

This sub–vote provides for assessing and developing the content of educational programs, managing public instruction through curriculum development, learning assessment, and provincial final examinations. This sub–vote also provides for evaluation, assessment and assistance in organizing special education programs and the provision of direct services including Jericho Hill School and the Resource Centre for the Visually Impaired. In addition, this sub–vote provides for policy liaison between the ministry and school districts, accreditation of senior secondary schools, management of native Indian language and culture initiatives, and the Passport to Education program. Finally, this sub–vote provides for textbooks and media materials for public and independent school systems, and for initiatives recommended by the Royal Commission on Education. Grants are provided to students for the Passport to Education and Scholarship programs. Contributions are provided to societies for services to hearing impaired and deaf/blind children. Recoveries are received from the sale of supplementary textbooks and materials, fees for final transcripts and general education development tests, provincial examination re–read fees and other miscellaneous sources.

(e) INDEPENDENT AND INTERNATIONAL EDUCATION

This sub–vote provides for inspection, classification, registration and recommendation of independent schools for provincial contributions. This sub–vote also provides for leadership and administration in educational initiatives in the Pacific Rim, administration of the provincial student and teacher exchange programs, and the ministry's share of the operating expenses of the Council of Ministers of Education (Canada) and the Canadian Education Association. Finally, this sub–vote provides for correspondence education for any British Columbia student unable to take the regular school program. Grants are provided to individuals, school districts and non–profit societies in support of the Pacific Rim project. Recoveries are received from students enrolled in correspondence courses and from the Hong Kong selection office for student testing fees.

Descriptions of Appropriations—Continued

Education—Continued

Vote 19—Public Schools Education

This vote provides for financial support of school districts. Major programs and activities include:

(a) CONTRIBUTIONS FOR SCHOOLS-OPERATING

This sub-vote provides for provincial contributions to local school district operating budgets; contributions to school districts from school property tax revenue collected by the province from non-residential property taxpayers; contributions for provision of personal care attendants for handicapped students; and contributions for the provincial share of teachers' pension costs. In addition, this sub-vote provides for contributions to school districts and municipalities acting as agents of the province for school property tax revenue collected from residential property taxpayers. This sub-vote also provides funding to school districts for initiatives recommended by the Royal Commission on Education. Recoveries are received from the Department of National Defence (DND) for the education of children of DND personnel and from the federal Department of Indian Affairs for the education of Native students.

(b) CONTRIBUTIONS FOR SCHOOLS-DEBT SERVICE

This sub-vote provides for provincial contributions for the payment of interest and sinking fund charges for capital construction projects and equipment purchases for schools, including the debt servicing contribution for the capital construction program recommended by the Royal Commission on Education.

(c) CONTRIBUTIONS FOR SCHOOLS SUPPORT

This sub-vote provides for projects relating to computer technology acquisition and implementation in the education system, contributions to school districts for the operation of regional correspondence centres and contributions to schools and other agencies for continuing education. This sub-vote also provides for contracted programs such as those for severely handicapped children in residential centres, the employer's cost for medical premiums for retired teachers and contributions for public school liability and property loss coverage.

Vote 20—Independent Schools

This vote provides for provincial contributions to eligible independent schools, contributions for special education initiatives in independent schools and contributions related to computer technology acquisition in independent schools. This vote also provides for initiatives recommended by the Royal Commission on Education.

Statutory Accounts

Canadian Official Languages Program

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). These funds are contributed by the federal government in accordance with the Canada–British Columbia Agreement on the Official Languages in Education to support the maintenance and development of minority language in education.

Valuation allowance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 14(1)).

Energy, Mines and Petroleum Resources

Vote 21—Minister's Office

This vote provides for the Office of the Minister of Energy, Mines and Petroleum Resources, and includes the salaries of the minister and the immediate staff.

Vote 22—Ministry Operations

This vote provides for ministry programs and activities including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for administration of financial and personnel management services; coordination of legislative requirements; data management and office automation systems; administrative services including property, accommodation, vehicle, machinery and materials requirements and inventories; and communications. This sub-vote also provides for assessment, collection and audit of mineral, mineral land, coal, petroleum and natural gas taxes and royalties.

(b) EXECUTIVE MANAGEMENT

This sub-vote provides for senior executive direction, information services, and public relations for the ministry.

Descriptions of Appropriations—Continued

Energy, Mines and Petroleum Resources—Continued

(c) Energy Resources

This sub–vote provides for the formulation and implementation of provincial energy policies including the energy project review process, energy forecasts, strategic energy studies and energy surplus management. This sub–vote also provides for the administration and disposition of petroleum, natural gas, underground storage, and geothermal resource rights in a manner to bring maximum economic and social benefit to the province. The sub–vote supports the development and conservation of these resources, and enforces regulation of petroleum exploration and production operations to ensure safe operation and environmental protection during seismic exploration. This sub–vote provides for the determination of oil and natural gas reserves of British Columbia, including offshore reserves, and maintenance of the data base on the sedimentary geology of British Columbia, including storage of well cores, logs and records. Provision is made for reports required under statutes, plus statistical and informational reports on petroleum exploration and development, and information and service to the petroleum industry on a fee for service basis for geological information, maps and tenure documentation to support and encourage an active petroleum industry in the province, maintenance of petroleum resource roads and for the maintenance of security and performance deposits in trust. The Vancouver Island Natural Gas Pipeline project is administered under this sub–vote. Grants are provided to industry for energy–related studies and special projects.

(d) Mineral Resources

This sub–vote provides for the formulation, advancement and administration of policies and programs for the discovery and orderly development of mineral resources to achieve maximum economic and social benefits for the province. This sub–vote also provides for administration and enforcement of provincial legislation and regulations to ensure the province's mineral and coal resources are extracted in a manner consistent with worker health and safety, public safety, resource conservation, and environmental sensitivity. Provision is also made for the administration of title to the mineral and coal resources of the province, and the continued development of efficient and effective records systems. This sub–vote also provides for projects and programs to facilitate the exploration and discovery of mineral coal resources through geological mapping, surveys, prospector training, information services and analytical laboratory support. Funds are provided for maintenance of a data base on the mineral industry, and development and implementation of appropriate policies for the mineral sector. This sub–vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the province; encourages research and technical innovation in related fields; and provides grants to various mine rescue safety associations and to industry for special studies and projects. Recoveries are received for expenses related to the use of ministry equipment and facilities.

(e) Power and Gas Line Extensions

This sub–vote provides for the extension of natural gas and electricity services to rural areas of the province.

Vote 23—British Columbia Utilities Commission

This vote provides for operation of the British Columbia Utilities Commission, as authorized under the *Utilities Commission Act*. The Commission is responsible for the regulation of all utilities in the province. These responsibilities include conducting public hearings into major energy projects and energy use proposals. The Commission recovers its costs from hearing proponents, regulated utilities and other parties as appropriate.

Vote 24—Fort Nelson Indian Band Mineral Revenue Sharing Agreement

This vote provides for grants to the Fort Nelson Indian Band resulting from the production of natural gas and the sale of natural gas interests underlying the Fort Nelson Indian Reserve. Payments are made in accordance with the federal/provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act.*

Vote 25—Mineral Development and Exploration Incentives

This vote provides for the following mineral industry development programs:

(a) Mineral Development Subsidiary Agreement (ERDA)

This sub–vote provides for final year funding of a five–year, $10,000,000 program that has been undertaken by the province, in conjunction with the federal government, to encourage mineral development through geological, market and feasibility studies. In addition, this sub–vote provides for cost–shared engineering and environmental studies related to infrastructure requirements for specific mineral development opportunities. This sub–vote also provides grants and contributions for mineral development activities. The agreement is part of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

(b) Mineral Exploration Incentives

This sub–vote provides for grants to mineral prospectors and contributions for mineral prospector training to encourage mineral exploration in the province. Administration costs associated with this initiative are also provided for in this sub–vote.

Descriptions of Appropriations—Continued

Energy, Mines and Petroleum Resources—Continued

Statutory Accounts

Interest on Revenue Refunds

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 24 (1)).

Iskut Road Environmental Study

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). Funds were contributed by mining companies for environmental and engineering studies regarding the Iskut Road Project.

Mines Improvement

This account was established under the authority of the *Mines Act* (S.B.C. 1980, chap. 28, sec. 17 (2)).

Vancouver Island Natural Gas Pipeline

This account provides for the transfer of funds to the Vancouver Island Natural Gas Pipeline Assistance Account. This account was established under the authority of the *Vancouver Island Natural Gas Pipeline Act*, 1989.

Special Account

Vancouver Island Natural Gas Pipeline Assistance

This account was established under the authority of the *Vancouver Island Natural Gas Pipeline Act*, 1989. The purpose of the account is to provide $ 55,000,000 to establish a financial assistance program for the conversion of oil, propane or other fuel fired appliances to the use of natural gas and to provide loans of up to $ 25,000,000 in total to facilitate construction of a natural gas pipeline to Vancouver Island.

Expenditure consists of grants to persons who have applied and qualified for financial assistance through the established program. No interest or other revenue is credited to the account. Disbursements consist of loans to the Pacifice Coast Energy Corporation and receipts represent loan repayments

Administration costs are funded through voted appropriations.

Environment

Vote 26—Minister's Office

This vote provides for the Office of the Minister of Environment, and includes the salaries of the minister and immediate staff.

Vote 27—Ministry Operations

This vote provides for resource, environmental and recreational management programs including:

(a) POLICY AND ADMINISTRATION

This sub–vote provides for executive direction, policy development, coordination of environmental impact assessments, public affairs and communications activities, and financial and administrative support. Ministry–wide funding for staff relocation, postal costs, major systems development, computer acquisition, telecommunications, vehicle holding charges, and building occupancy costs, as well as support for the Environmental Appeal Board, are included in this sub–vote. Grants and contributions are provided to the Greater Vancouver Regional District for air quality monitoring, the Canadian Council of Ministers of the Environment, and to a number of organizations concerned with use and protection of the environment. Some costs related to environmental protection and integrated resource management activities are recovered from the Sustainable Environment Fund;

(b) ENVIRONMENTAL RESOURCE MANAGEMENT

This sub–vote provides for management, planning, evaluation, technical expertise and support for ministry programs:

(i) *Environmental Protection*—Provides for protection of air, land and water by controlling pollutants through administration of the *Waste Management Act*, *Litter Act*, and related regulations. The program develops discharge and emission standards, monitors the receiving environment and ensures safe handling of hazardous wastes. Conservation of resources is promoted through development of objectives to reduce, recycle, recover and re–use wastes. Contributions for waste management initiatives are provided to a number of organizations. Recoveries are received for transporting and disposing of hazardous wastes, environmental monitoring services, and from permittees for laboratory sampling associated with compliance audits. Some cost related to environmental protection activites are recovered from the Sustainable Environment Fund;

(ii) *Pesticide Control*—Provides for administration of the *Pesticide Control Act*. The program regulates the sale of pesticides and ensures their safe use to protect human health and maintain the quality of the environment. Recoveries are received from the sale of pesticide study kits and for inspection of pesticide sites under agreement with the Ministry of Forests. Some costs related to integrated resource management activities are recovered from the Sustainable Environment Fund;

Descriptions of Appropriations—Continued

Environment—Continued

(iii) *Recreational Fisheries*—Provides for conservation, management and use of freshwater fish, fisheries and habitat to provide social, economic and recreational benefits to British Columbians. Activities include conducting inventories, habitat protection, development of sportfishing regulations, and fish culture and research, including operation of hatcheries at seven locations in the province. Pertinent legislation administered includes the *Fisheries Act (Canada)*, and the *Wildlife Act*. Contributions for fisheries research activities are provided to the University of British Columbia. Funds expended on fisheries projects under agreements with British Columbia Hydro and Power Authority, the Skagit Environmental Endowment Commission, other agencies and the private sector and for habitat protection under agreements with the Ministry of Forests, are fully recoverable. Some costs related to integrated resource management activities are recovered from the Sustainable Environment Fund;

(iv) *Wildlife Management*—Provides for protection and management of wildlife resources and habitat, regulation of recreational and commercial use of wildlife, and acquisition of key wildlife habitat. A strategy to promote viewing of wildlife in their natural habitat is ongoing. Other activities include annual transplants to supplement wildlife populations, control of problem wildlife, and research studies to measure the impact of intensive forestry on wildlife populations and habitat. Legislation administered includes the *Wildlife Act, Migratory Birds Convention Act*, and the *Game Export Act (Canada)*. Contributions are provided to meet commitments under the *Creston Valley Wildlife Act*, and to organizations which further the preservation of wildlife habitat. Funds expended under agreements with the British Columbia Hydro and Power Authority, the Skagit Environmental Endowment Commission, other agencies and the private sector are fully recoverable. Some costs related to integrated resource management activities are recovered from the Sustainable Environment Fund; and

(v) *Water Management*—Provides for management of water resources to maximize their contribution to the social and economic climate of the province, minimize dangers to public health and safety, and recognize the changing needs and priorities of users. Activities include identification of the supply capability of surface and groundwater resources; allocation of surface water to individuals and privately owned utilities; and maintenance of high quality water by developing standards and criteria, monitoring, public health engineering and aquatic plant controlling. Provision is also made for flood hazard identification and monitoring through floodflow forecasting, floodplain mapping and planning and special studies. Pertinent legislation includes the *Water Act, Water Utility Act, Utilities Commission Act, Dyke Maintenance Act*, Drainage, *Ditch and Dyke Act, Public Works Agreement Act*, and *Land Title Act*. Contributions are made to local governments to share costs of aquatic weed control and floodplain mapping. Funds expended on the Fraser River flood control program and for a joint floodplain mapping program are partly recovered from the federal government; funds expended on the Canada/British Columbia Hydrometric Program are partly recovered from the British Columbia Hydro and Power Authority.

(c) REGIONAL OPERATIONS AND ENFORCEMENT

This sub–vote provides for implementation of all ministry programs, enforcement of legislation and regional administration. Regional centres at Nanaimo, Surrey, Kamloops, Nelson, Prince George and Smithers and a network of sub–regional and district offices account for two thirds of the ministry staff. Regional staff process in excess of 20,000 referrals related to environmental impact assessments concerning proposed mine development, forestry activities and other projects. Other regional activities include planning, conducting inventories of natural resources and the issuance and monitoring of permits and licences. Regular enforcement duties of the Conservation Officers are enhanced by special environmental enforcement units in each regional centre with a special emphasis on waste, water and pesticide violations. Contributions are provided to the Fraser River Estuary Management Program for monitoring development proposals in the Fraser River delta. Some costs related to environmental protection and integrated resource management are recovered from the Sustainable Environment Fund.

Statutory Accounts

Sumac Mine

This account was established under the authority of the *Environment Management Act* (S.B.C. 1981, chap. 14, sec. 6(1)).

Federal Environment Assessment and Review Office

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A proposal was made by the Sherwood Metallurgical British Columbia Corporation to develop a ferrochromium plant in the Port Hardy area. For this reason, the Ministry of Environment and the Federal Environment Assessment and Review Office (FEARO) will enter into an agreement to share on a 50/50 basis, the cost of running the Port Hardy Ferrochromium Panel Enviromental Review.

Skagit River Trout Study

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A contribution was made from the Skagit Environmental Endowment Commission to undertake rainbow trout studies on the Sumallo and Skagit Rivers.

Lab registration

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)).

Descriptions of Appropriations—Continued

Environment—Continued

Air Monitoring Program–Skookumchuk

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22(1)). A contribution was made from Crestbrook Forest Industries Limited to assist in the monitoring of ambient air quality within the zone of the company's pulp mill emmission impact.

Special Account

Habitat Conservation Fund

This account was originally created by the *Miscellaneous Statutes Amendment Act (No. 2), 1981* which amended the *Wildlife Act* to establish a fund for the enhancement of fish and wildlife habitat. The fund was changed to a Special Account by the *Special Accounts Appropriation and Control Act, 1988.*

Revenue credited to the account includes surcharges on angling, hunting, guiding and trapping licences, and bequests, donations and fund raising projects undertaken on behalf of the account. Expenditures include projects to enhance fish and wildlife populations, the habitat on which they depend; promotion and educational projects; and reasonable expenses incurred by individuals advising the minister with respect to the account. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

Valuation allowance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 14(1)).

Finance and Corporate Relations

Vote 28—Minister's Office

This vote provides for the Office of the Minister of Finance and Corporate Relations, and includes the salaries of the minister and the immediate staff.

Vote 29—Ministry Operations

This vote provides for operations and programs of the ministry, including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub–vote provides for executive, financial, administrative, personnel, information systems, and communications support to ministry operations and programs. Grants are provided to Indian Bands which offer local government services in rural areas, and to government employees under the Suggestion Awards Program. The cost of information systems services is partially recovered from other divisions of the ministry.

(b) TREASURY BOARD STAFF

This sub–vote provides for analysis and advice on economic, fiscal, budgetary, risk management and administrative policy issues.

(c) GOVERNMENT PERSONNEL SERVICES

This sub–vote provides for negotiation and administration of collective agreements on behalf of government under the *Public Service Labour Relations Act* and other legislation, settlement payments for grievances, other personnel related settlements agreed to by the division, and payment for legal and arbitration services. This sub–vote also provides for planning, development and administration of personnel policies and programs including counselling services to government employees under the employee assistance program. Recoveries are received from ministries for costs associated with the employee assistance program.

(d) PLANNING AND STATISTICS

This sub–vote provides for development and dissemination of statistics and provision of information and analysis in support of planning and decision–making in the province. Costs incurred for statistical services to ministries and other parties are partially recovered.

(e) OFFICE OF THE COMPTROLLER GENERAL

This sub–vote provides for payment, recording, reporting and auditing of government accounts and trust funds; development and implementation of financial administration policies and procedures; evaluation of accounting and financial management systems throughout government; and development and delivery, on a cost recovery basis, of government financial training and development programs.

(f) REVENUE OPERATIONS

This sub–vote provides for administration of taxation statutes which are the responsibility of the Ministry of Finance and Corporate Relations, for administration and related costs of the *Land Tax Deferment Act*, the *Home Owner Grant Act* for both general compliance and as it relates to the non–municipal areas of the province, and for administration of advances to local governments in respect of property taxes collected on their behalf. Grants are provided to natural gas producers to partially offset federal income taxes and to municipalities annexing unincorporated areas.

Descriptions of Appropriations—Continued

Finance and Corporate Relations—Continued

(g) CORPORATE RELATIONS

This sub-vote provides for:

(i) Policy analysis and advice on corporate and financial institutions issues and legislation, including statutes administered by Corporate Registries and the Financial Institutions Commission; and

(ii) Maintenance of corporate information files on all companies, cooperatives, partnerships and societies operating in British Columbia; operation of the Auditor Certification Board under the Company Act; registration and searches of liens and security interests in personal property in British Columbia; and operation of the mobile home registry.

(h) FINANCIAL INSTITUTIONS COMMISSION

This sub-vote provides for operation of the Financial Institutions Commission and the Credit Union Deposit Insurance Corporation under the *Financial Institutions Act*; administrative costs of regulating credit unions, trust companies, insurance companies and insurance agents; administration of international financial centre and captive insurance legislation, the *Real Estate Act*, the *Mortgage Brokers Act* and the *Condominium Act*; and administrative costs of credit union stabilization and the Credit Union Deposit Insurance Fund. Recoveries are received from self-regulatory organizations for data processing services. Administrative costs for credit union stabilization and operation of the Credit Union Deposit Insurance Fund are fully recovered from the Credit Union Deposit Insurance Corporation.

Statutory Accounts

Interest on Revenue Refunds

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 24 (1)(c)).

Budget Measures Implementation Act

This account was established under the authority of the *Budget Measures Implementation Act* (S.B.C. 1990, chap. 3).

Loans Administration Fee

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 11).

Special Accounts

British Columbia Securities Commission

This account is created by the *Budget Measures Implementation Act*, 1990. The account provides for the operation of the British Columbia Securities Commission and the costs of administering the *Securities Act* and the *Commodity Contract Act*. Revenue represents fees, licences and other revenues collected by the Commission from the securities industry. Expenditures are for costs directly related to the provision of services to the securities industry and for administration.

The account has been established with a balance of $800,000.

No financing transactions are provided for under this account.

Insurance and Risk Management Account

This account was created by the *Financial Administration Amendment Act*, 1989, for the purpose of providing insurance and/or risk management services to government bodies, ministries, public authorities, or classes of persons or public authorities designated by regulation. The opening balance at April 1, 1990 represents net revenue received up to that date.

Revenue represents amounts paid into the account by participants under agreements, amounts required to be paid under regulation or amounts appropriated for that purpose. Expenditures are for costs related to an agreement or an arrangement, and/or self-insurance services provided to hospitals, schools, and colleges for investigation and settlement of claims, risk management services and purchase of insurance.

No financing transactions are provided for under this account.

Low Interest Loan Assistance Revolving Fund

This account was created as a revolving fund by the *Low Interest Loan Assistance Revolving Fund Act* and was changed to a Special Account by the *Special Accounts Appropriation and Control Act*, 1988. The account provides a mechanism whereby loans, made under the Low Interest Loan Assistance Program, and associated interest payments are to be repaid into a Special Account. The program provided for low interest loans to firms in various business sectors, including but not limited to, manufacturing, processing and advanced technology.

The bulk of the portfolio was sold to private sector lenders during the 1989/90 fiscal year. Cash generated from the sale was returned to the provincial government as a refund of capital contributions.

Revenue represents interest on loans retained and funds on deposit. Expenditures represent the payment of interest subsidies to the institution which purchased the assets, and other related loan costs. The bulk of the subsidy obligation will be fulfilled during the 1990/91 fiscal year. Financing transaction receipts represent principal repayments on retained loans, and disbursements represent residual commitments and capitalized administrative costs. No new loan authorizations are being made.

Descriptions of Appropriations—Continued

Finance and Corporate Relations—Continued

Provincial Home Acquisition

This account was created as a fund by the *Provincial Home Acquisition Act*, 1967, and was changed to a Special Account under the *Special Appropriations Act*, 1982. The purpose of the account was to pay grants to qualified British Columbia residents constructing or purchasing a home, and to make loans secured by second mortgages. Currently, mortgage financing is provided from this account to qualified British Columbia residents for the conversion of existing housing into rental suites under the *Home Conversion and Leasehold Loan Act*, 1979.

In June, 1989, the bulk of the B.C. Second Mortgage program portfolio was sold to private sector lenders. The province re–purchases mortgage accounts which become more than 90 days in arrears.

Revenue consists of interest on outstanding mortgage principal, lease/rent payments and sundry leases of residential Crown land. Expenditure includes statutory rebates and program claims.

Receipts represent repayment of mortgage loan principal and sundry sales of residential Crown land. Disbursements represent new conversion mortgages and repurchased mortgage accounts.

Provincial Treasury Operations

This account is created by the *Budget Measures Implementation Act*, 1990. The account provides for the operations of the Provincial Treasury. Provincial Treasury provides investment, debt management, banking and cash management, and loan administration services on a cost recovery basis to its clients including Crown corporations and the government.

Expenditure represents the cost of operating the Provincial Treasury. Revenue represents income from the fees charged by Provincial Treasury for its services. These include fees for fiscal agency services, funds management, loans administration, loans collection, and banking and cash management.

The account is established with a balance of $2,000,000.

No financing transactions are provided for under this account.

Valuation allowance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 14 (1)).

Forests

Vote 30—Minister's Office

This vote provides for the Office of the Minister of Forests, and includes the salaries of the minister and the immediate staff.

Vote 31—Ministry Operations

This vote provides for forestry programs of the ministry and for management, finance and administration services, including ex gratia payments related to this vote. Functions related to these programs and services are performed at provincial, regional and district levels and include:

(a) MANAGEMENT SERVICES

This sub–vote provides for senior executive direction and coordination of central ministry services including policy, planning and legislation, personnel, finance, audit, systems, accommodation, communications, technical services and public information. This sub–vote also provides for regional and district administration in areas of personnel, finance, systems and technical services. Grants are provided for activities which promote prudent forest management.

(b) HARVESTING

This sub–vote provides for advice, policies and procedures pertaining to valuation, processing, marketing, sale and invoicing of Crown provincial timber and wood resources, and overall monitoring and functional direction of provincial wood supplies. This sub–vote also provides for incremental costs of constructing logging roads and bridges where higher construction standards are required and for maintenance of selected logging roads and bridges. Grants are provided to agencies involved in forestry research. Costs related to the Small Business Forest Enterprise Program are recovered from the Small Business Forest Enterprise Special Account.

(c) RESEARCH

This sub–vote provides for undertaking research and research extension activities to supply technology for the care and enhancement of forests in British Columbia. Research activities support forest renewal, integrated resources management and the development of decision tools. Joint ventures and/or research contracts are carried out with other ministries, research agencies, educational institutions and the private sector. Costs of joint research projects are recovered from other ministries and agencies.

Descriptions of Appropriations—Continued

Forests—Continued

(d) FOREST PROTECTION

This sub–vote provides for administration, policies, procedures and research services pertaining to fire and pest management activities which reduce wood losses and protect public and private property and the environment. Pest management includes basic survey and detection work needed to track pest infestation levels and direct the harvest of infested areas. Costs related to the Small Business Forest Enterprise Program are recovered from the Small Business Forest Enterprise Special Account.

(e) INTEGRATED RESOURCES MANAGEMENT

This sub–vote provides for planning the use and management of resources on forest and range lands within an integrated resource management framework. This sub–vote also provides for rehabilitation, care and enhancement of Crown provincial range lands and other range management activities; establishment and maintenance of recreation site facilities and trails on Crown provincial land; landscape management; and the wilderness management program.

(f) INVENTORY

This sub–vote provides for maintaining a comprehensive province–wide inventory of British Columbia's timber resources to assist in long–range forestry planning. Activities include growth and yield measurement, decay studies, computerized mapping and statistical analysis of forest and range land.

Vote 32—Fire Suppression Program

This vote provides for direct fire fighting and fire suppression programs of the ministry. Functions related to these programs and services are performed at provincial, regional and district levels, and include:

(a) DIRECT FIRE FIGHTING

This sub–vote provides for fighting and extinguishing forest and range fires as required by the *Forest Act*, including ex gratia payments related to this program. Recoveries are received for the provision of these services to other provinces and countries.

(b) FIRE SUPPRESSION PREPAREDNESS

This sub–vote provides for maintaining the ministry's fire fighting resources in a state of readiness to enable them to respond immediately to fire situations. Recoveries are received for the provision of these services to other provinces and countries.

Vote 33—Forest Renewal

This vote provides for ministry silviculture and forest renewal initiatives, and includes:

(a) SILVICULTURE ADMINISTRATION

This sub–vote provides for administration, advice, policies and procedures pertaining to reforestation, care and enhancement of Crown provincial forests and overall monitoring and functional direction of provincial silviculture activities. Grants are provided to enhance silviculture program implementation. Administration costs related to the Small Business Forest Enterprise Program are recovered from the Small Business Forest Enterprise Special Account.

(b) FOREST RENEWAL PROGRAMS

This sub–provides for the transfer of funds to the Sustainable Environment Fund Special Account. The account provides for environmental protection and resource renewal initiatives. Forest renewal initiatives funded in the account include: the provision of tree seeds and seedlings required for provincial reforestation projects; basic silviculture activities associated with Crown lands areas harvested prior to October 1, 1987 and areas denuded by major fire and pest outbreaks; programs delivered by the province under the cost–shared $300,000,000 Forest Resources Development Subsidiary Agreement; and subsequent cost–shared federal/provincial forest development agreements, or new provincial programs intended to protect the investments and further the aims of the original agreement.

Statutory Accounts

Interest on Revenue Refunds

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 24 (1)).

Canadian Pacific Railway

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). Recovery costs from the Canadian Pacific Railway were used to replace radios due to reassignment of Ministry radio frequencies to the Canadian Pacific Railway.

Descriptions of Appropriations—Continued

Forests—Continued

Special Accounts

Forest Stand Management Fund

This account was originally established as a fund by the *Forest Stand Management Fund Act*, 1986, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988. The purpose of the account is to provide for enhanced management of British Columbia's forest and range lands and to undertake projects for this purpose which provide employment and training opportunities.

The account can be credited with contributions from the General Fund (Vote 31), the Government of Canada, municipalities, the forest industry, forest sector unions and others.

No financing transactions or operating transactions are provided for under this account in 1990/91.

Small Business Forest Enterprise

This account was established in 1988 through an amendment to section 87.1 of the *Forest Act*. The purpose of the account is to identify all revenues incidental to the operation of the Small Business Forest Enterprise program and provide an ongoing source of funds to defray the costs of the program.

Revenue is collected from the following sources: upset stumpage; bonus stumpage; and annual fees and billings (annual rent, trespass charges, scaling fees, and registration fees) incidental to the operation of the program.

Expenditure is for program administration, construction and maintenance of logging roads and bridges, costs of selling timber, basic silviculture to restock logged lands, and other activities incidental to the operation of the program.

Revenue in excess of current expenditures and future basic silviculture requirements is transferred to the General Fund.

No financing transactions are provided for under this account.

South Moresby Implementation–Forest Replacement

This account was established by the *South Moresby Implementation Account Act* in 1988. The purpose of the account is to offset the decrease in forest land available for harvest due to the creation of South Moresby National Park by funding incremental silviculture activities on coastal forest lands.

The account can be credited with contributions from the General Fund, the federal government and accrued interest (General Fund).

No financing transactions are provided for under this account.

Valuation allowance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 14(1)).

Government Management Services and Minister Responsible for Women's Programs

Vote 34—Minister's Office

This vote provides for the Office of the Minister of Government Management Services and Minister Responsible for Women's Programs, and includes the salaries of the minister and the immediate staff.

Vote 35—Ministry Operations

This vote provides for central services to the Legislature, the Executive Council, special offices, ministries and participating public bodies and for administration of the *Queen's Printer Act*, and the *Purchasing Commission Act*. Major activities include:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub–vote provides for administration and support services to the ministry including executive, financial and administrative, human resources, information systems, and ministry information services; evaluating government re–structuring initiatives; and government–wide management training and development. Provision is made for some expenses incurred by the Legislature and the Office of the Premier. This sub–vote also provides for cabinet committee expenses and travel expenses within Canada for members of the Executive Council, Parliamentary Secretaries, and related staff. Recoveries are received from special offices and ministries for the provision of management training and development services.

(b) WOMEN'S PROGRAMS

This sub–vote provides for measures to improve the economic and social status of women in British Columbia, including public information and consultation programs, and for the coordination of government programs related to economic and social issues of concern to women. Grants and contributions are provided to further the role of women in society.

Descriptions of Appropriations—Continued

Government Management Services and Minister Responsible for Women's Programs—Continued

(c) PURCHASING COMMISSION

This sub–vote provides for procurement services related to the acquisition of commodities and services for special offices, ministries and participating public bodies, and development and administration of public sector purchasing policy to stimulate economic activity in the province. Costs related to the provision of procurement services for participating public bodies and agencies are fully recovered. Costs directly associated with administration of the Purchasing Commission Working Capital Special Account are recovered from the account.

(d) GOVERNMENT SERVICES

This sub–vote provides for central services to special offices, ministries and participating public bodies including:

(i) *Postal and Distribution Services*—Provides for province–wide mail processing, courier, mail preparation and mail list services. Costs are fully recovered from special offices, ministries and participating public bodies and the public;

(ii) *Queen's Printer*—Provides for in–plant printing requirements of government, photocopier analysis and procurement, forms storage and distribution, and the purchase of printing services, office stationery and protocol giftware. Provision is also made for publishing the British Columbia Gazette Parts I and II, and for management of the government's copyright. Costs are fully recovered from special offices, ministries, participating public bodies and the public;

(iii) *Vehicle Management*—Provides for management of the government's light vehicle fleet, including the provision of mechanical maintenance by private sector service centres, development of vehicle standards and policy, coordination of government vehicle purchases, and management of contracts for daily and monthly vehicle rentals. A portion of these costs is recovered from special offices and ministries;

(iv) *Air Services*—Provides for air transportation services required by government, and for air ambulance services. This includes acquisition and maintenance of aircraft, pilot crews and related operating costs. A portion of these costs is recovered from special offices, ministries and participating public bodies for staff travelling on government aircraft; and

(v) *Program Support and Systems*—Provides for executive management, policy development, strategic planning, special projects, management information and employee communications for Government Services.

(e) OFFICE OF INFORMATION TECHNOLOGY

This sub–vote provides for the analysis, advice and coordination of the government's information technology and telecommunications strategies and policy issues, including technology standards, security policies and education.

(f) BRITISH COLUMBIA ONLINE SERVICE

This sub–vote provides for an electronic information network providing remote access to multiple government registry databases.

Vote 36—Pensions And Employee Benefits Administration

This vote provides for operation of the Superannuation Commission including:

(a) PENSIONS ADMINISTRATION

This sub–vote provides for development of pension policies and operation of eight pension plans as authorized by the following statutes or regulations:

Pension (Public Service) Act;
Pension (Municipal) Act;
Pension (Teachers) Act;
Pension (College) Act;
Legislative Assembly Allowances and Pension Act;
BC Rail Ltd. pension fund rules and regulations;
British Columbia Hydro and Power Authority pension fund regulations; and
Workers' Compensation Board superannuation fund regulations.

(b) EMPLOYEE BENEFITS ADMINISTRATION

This sub–vote provides for administration of employee benefits as authorized by the *Public Service Benefit Plan Act* and other statutes.

(c) RECOVERIES FROM SPECIAL OFFICES, MINISTRIES AND PENSION FUNDS

This sub–vote provides for full recovery of costs of administering pensions and employee benefits from special offices, ministries and pension funds.

Descriptions of Appropriations—Continued

Government Management Services and Minister Responsible for Women's Programs—Continued

Vote 37—Pensions and Empoyee Benefits Contributions

This vote provides for statutory and other employee benefits including:

(a) PENSION CONTRIBUTIONS AND RETIREMENT BENEFITS

(i) *Provincial Pension*—Provides for employer contributions as required by the *Pension (Public Service) Act*;

(ii) *Miscellaneous Statutory Items*—Provides for the employer's minor statutory requirements under the *Pension (Public Service) Act* such as payments for purchase or reinstatement of service;

(iii) *Canada Pension*—Provides for employer contributions to the Canada Pension Plan;

(iv) *Members of the Legislative Assembly Superannuation*—Provides for government contributions as required by the *Legislative Assembly Allowances and Pension Act*; and

(v) *Death and Retiring Benefits*—Provides for death benefits to nominated beneficiaries of participating pensioners and retirement allowances granted to eligible employees.

Recoveries are received from participating public bodies for employer contributions made on their behalf by the government's central pay office.

(b) EMPLOYEE HEALTH, INSURANCE AND OTHER BENEFITS:

(i) *Extended Health and Dental*—Provides for employer costs for the extended health and dental plan;

(ii) *Group Insurance*—Provides for employer costs for the group life insurance plan;

(iii) *Medical Services Plan*—Provides for full payment by the employer of employees' and pensioners' medical services plan premiums;

(iv) *Long Term Disability*—Provides for employer contributions to the long term disability plan;

(v) *Unemployment Insurance*—Provides for employer costs for unemployment insurance premiums;

(vi) *Workers' Compensation*—Provides for employer costs of benefits paid to eligible employees by the Workers' Compensation Board; and

(vii) *Other Benefits*—Provides for the employer's costs for benefits for licensed professional employees, management appointees and other employees not covered by a collective agreement, severance settlements and other miscellaneous benefits and related payments.

Recoveries are received from those public bodies which participate in the employee health and insurance benefit plans and, in certain circumstances, from employees.

(c) RECOVERIES FROM SPECIAL OFFICES AND MINISTRIES

This sub-vote provides for full recovery, from all special offices and ministries, of pension contributions and retirement benefits, and employee health, insurance and other benefits for employees covered by these plans and receiving these benefits.

Statutory Account

Expo 86 Wind-up

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 56).

Special Account

Purchasing Commission Working Capital

This account was established by authority of the *Purchasing Commission Act*, 1985 to provide the Purchasing Commission with working capital to finance the acquisition of inventory and selected goods and services for resale or lease to special offices, ministries and participating public bodies; disposal of surplus materiel of special offices, ministries and participating public bodies; establishment and operation of warehouses for storage of inventory and surplus materiel; provision of technical services to support the economic use of supplies by special offices, ministries and participating public bodies; and, in conjunction with the aforementioned purposes, entry into supply arrangements to stimulate economic activity in the province pursuant to the public sector purchasing policy.

All expenditures are recoverable. Expenditures may exceed revenue in any year by the amount of the statutory spending authority shown in the Estimates and provided for by the *Supply Act* minus the net deficiency from operations carried forward from previous years. For 1990/91, this statutory spending authority is $24,000,000.

All purchases other than inventories are fully expensed when they are made. The expenditure of the account, net of revenue, is included in the General Fund expenditure of the ministry.

No financing transactions are provided for under this account.

Valuation allowance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 14 (1)).

Descriptions of Appropriations—Continued

Health

Vote 38—Minister's Office

This vote provides for the Office of the Minister of Health, and includes the salaries of the minister and the immediate staff.

Vote 39—Ministry Operations

This vote provides for administration, operation and delivery of health care, health promotion and educational services including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub–vote provides for policy development and strategic studies in health care and health promotion, and administrative and support services to the ministry's operating programs. The sub–vote includes the deputy minister's office, vital statistics, communications and education, human resources, financial services, policy, planning and legislation, operational review, and staff development and safety programs. The sub–vote also provides for the central supply of various goods and services to the ministry and outside agencies and facilities including telecommunications, computer systems and consulting services, building occupancy, library services, health disaster planning and coordination and vehicle management. Contributions are provided to district registrars, marriage license issuers and marriage commissioners for duties performed on behalf of the ministry. Recoveries are received from the distribution of supplies and provision of services within the ministry and to other agencies.

(b) COMMUNITY AND FAMILY HEALTH

This sub–vote provides for services in mental health; environmental, family and preventive health; forensic psychiatry, disease control; and health promotion activities. This sub–vote receives recoveries from the Medical Services Plan for salaried and sessional medical services:

(i) *Mental Health*—Provides for management and operation of mental health centres, Burnaby Psychiatric Services and the residential care program. Contributions are provided to the Greater Vancouver Mental Health Services Society, the British Columbia Mental Health Society (Riverview Hospital) and funded agency community residential, rehabilitation and day care programs. Recoveries are received from the federal government for research of sexual abuse.

(ii) *Environmental, Family and Preventive Health*—Provides for management and operation of environmental, family and preventive health programs and the Office of Health Promotion. These programs include public health inspection, facilities licensing, epidemiology, medical health officers, environmental health assessment, health services for school students and special needs pupils, child and youth mental health, public health nursing, health promotion and education, speech and hearing, nutrition, dental services, services to multi–handicapped persons through funding of Glendale Lodge and other facilities, community residential placements for children and adults, respite and other family support, special care initiatives, operation of a toll–free telephone referral service and services to persons with head injuries. Contributions are provided to agencies and municipalities for some services. Recoveries are received from the Ministry of Social Services and Housing for community placement of clients.

(iii) *Forensic Psychiatric Services*—Provides for management and operation of forensic psychiatric services to the courts and justice agencies in the province for adults and juveniles on an inpatient, outpatient and consultative basis. Contributions are provided to various agencies to administer sex offender treatment programs and to the Family Violence Institute;

(iv) *British Columbia Centre for Disease Control*—Provides for management and operation of programs including clinical services for tuberculosis, sexually transmitted diseases, laboratory and pharmacy services, radiation protection, kidney dialysis and other medical services. Contributions are provided to municipalities for the delivery of certain programs. Recoveries are received from the federal government for tuberculosis services to Native Indians and from school districts for some health services.

(c) HOSPITAL PROGRAMS

This sub–vote provides for program management and contributions for the operation, construction, renovation and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning, hospital monitoring and data retrieval. Hospital operating contributions pay for the majority of operating costs of hospitals. Included in this sub–vote is a provision for hospital liability indemnification and funding for hospitals, in coordination with community based agencies, to seek and administer more efficient and effective methods of meeting the health needs of the population served. This sub–vote also provides for contributions to the Red Cross, cancer clinics and other hospital and health related agencies, out–of–province hospital services and payments for computer services shared by hospitals. In addition, this sub–vote provides contributions for payment of the provincial government's share of debt servicing for hospital and non–profit long term care facility construction and renovation projects, contributions for minor capital projects and payment of the provincial government's share of the purchase of approved equipment.

(d) CONTINUING CARE SERVICES

This sub–vote provides for program management, direct services and contributions to programs serving residents of British Columbia requiring assistance in carrying out daily living activities, but not requiring the high level of care provided by an acute care hospital. Direct services include home nursing care, long term care assessment and community physiotherapy. Contributions include funding to proprietary and non–profit long term care facilities for the delivery of personal, intermediate and extended care services, homemaker agencies providing care for clients in their own homes, adult day care for clients unable to cope fully in the community but not requiring full time use of a facility and group homes for the handicapped. Contributions are also provided to municipalities and health related agencies for the provision of home care and long term care services. These contributions normally pay the majority of operating costs after deducting revenue from direct charges to patients. This sub–vote also provides for the Office for Seniors which was established to coordinate policies and programs for seniors, and to promote their well–being. The Office provides administrative support to the Minister Responsible for Seniors and is the Secretariat for the Seniors' Advisory Council.

Descriptions of Appropriations—Continued

Health—Continued

(e) EMERGENCY HEALTH SERVICES

This sub-vote provides for program management and emergency health services through the British Columbia Ambulance Service, including ground and air ambulance service throughout the province, and training programs for emergency medical assistants and paramedic crews. A public relations program which focuses on health promotion and public awareness of the service is an integral part of the British Columbia Ambulance Service. The Emergency Health Services Commission Licensing Board provides for the examination and licensing of emergency medical personnel. Contributions are made to agencies which provide services on behalf of the Emergency Health Services Commission. Recoveries are received from the Workers' Compensation Board for salaries paid to Commission employees injured on the job.

Vote 40—Medical Services Commission and Pharmacare

This vote provides for payment for insured services, and development and administration of policies and programs, including health promotion, under the Medical Services Plan and Pharmacare including:

(a) MEDICAL SERVICES COMMISSION

This sub-vote provides for administration of the Medical Services Plan and payments from the Plan. Administration includes registration of subscribers, billing and processing of premiums, auditing claims for benefits and negotiation of contracts with practitioners. Medical Services Plan premiums flow directly into General Fund revenue. Expenditures include payments to physicians, dental surgeons, other practitioners and laboratories, on a fee-for-service basis according to schedules of fees approved by the Commission and on a contract, salaried and sessional basis. The plan is responsible for funding other expenses as required under negotiated contractual agreements with the British Columbia Medical Association. Recoveries are received for certain data processing services provided to practitioners.

(b) PHARMACARE

This sub-vote provides for administration of Pharmacare and payment of Pharmacare benefits. Administration includes verification and processing of claims, negotiation and monitoring of Pharmacy Participation Agreements, drug utilization monitoring and establishment of benefits and reimbursement policies under the program. Expenditures include grants for full or partial subsidies on designated prescription drugs and dispensing fees, ostomy supplies, home oxygen, prosthetic appliances and other approved benefits.

Statutory

Commission Paid on Collection of Bad Debt

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 11).

Bad Debts Extinguishment

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 15).

Inter-Provincial Reciprocal Agreements—Hospital Care

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). Effective October, 1981, all the provinces in Canada agreed to fund the hospitals in their jurisdiction for insured services to insured residents of another province. The province providing the service would in turn bill the patients' home province for the cost of the service.

Conference of Deputy Ministers

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A formal review of the Advisory Committee structure reporting to the Conference of the Deputy Ministers was arranged. Fees for this review ranged from $35,000 to $45,000 and costs were estimated at $6,500.

Aids Prevention for Drug Users

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). An agreement was made with the Federal Government concerning the prevention of Human Immunodeficiency Virus among intravenous drug users.

Aids Laboratory Research

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A contribution was given by the Federal Government for AIDs research projects.

Inter-Provincial Reciprocal Agreements—Medical Services by Physicians

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). Effective April, 1988, all provinces in Canada, except Quebec, agreed that residents of other provinces would be eligible for and are entitled to the same insured physician services as those provided to residents in the host province. The host province reimburses the physician for the service, and then bills the patients' home province.

Descriptions of Appropriations—Continued

Health—Continued

Geographic Disaster Information System

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A five-year cost-sharing agreement with the federal government was established to develop an integrated Geographic Health Care Emergency and Disaster Information System.

Valuation allowance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 14 (1)).

International Business and Immigration

Vote 41—Minister's Office

This vote provides for the Office of the Minister of International Business and Immigration, and includes the salaries of the minister and the immediate staff.

Vote 42—Ministry Operations

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) Administration and Support Services

This sub-vote provides for the deputy minister's office; executive direction of the ministry; communications and public affairs; financial, personnel, administrative, information systems and data processing services; and special projects. Grants are provided to encourage new investment, market development and other business development activities.

(b) Investment and International Operations

This sub-vote provides for programs to promote investment in the province, including initiatives to attract corporate and business immigration investment, and funding for the International Financial Centre, International Commercial Arbitration Centre and Asia Pacific Foundation. This sub-vote also provides for incoming and outgoing trade and investment missions; travel expenses outside of Canada, including the payment of prescribed allowances to Members of the Executive Council, Parliamentary Secretaries, and related staff; establishment and operation of out-of-province offices to promote trade and investment opportunities; operation and maintenance of British Columbia House in London, England; and grants to encourage investment and business immigration. Provision is also made for contributions to other entities towards the operation of foreign commercial offices. Certain program and seminar costs and costs incurred for the operation of British Columbia House in London, England are partially recovered.

(c) Trade, Immigration and International Policy

This sub-vote provides for development of provincial positions on trade negotiations, trade actions and related issues; statistical analysis of international economic trends; advisory services relating to the Canada/United States Free Trade Agreement and the General Agreement on Tariffs and Trade; immigration policy; and grants and contributions for program development and delivery.

Vote 43—British Columbia Trade Development Corporation

This vote provides for the following:

(a) Development and Operating Costs

This sub-vote provides for a contribution to the corporation for net operating costs. The corporation's mandate is to facilitate the export of British Columbia products and services. Programs include provision of business information, export counselling and training, export financing assistance and marketing.

(b) Export Financing Guarantee Program

This sub-vote provides for an annual contribution to a reserve fund from which loan guarantee payouts under the Export Financing Guarantee Program will be made. This program guarantees loans from, or bonding by, financial institutions to exporters who require working capital, performance bonds, or bid bonds to complete export orders.

Valuation allowance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 14(1)).

Descriptions of Appropriations—Continued

Labour and Consumer Services

Vote 44—Minister's Office

This vote provides for the office of the Minister of Labour and Consumer Services, and includes the salaries of the minister and the immediate staff.

Vote 45—Ministry Operations

This vote provides for ministry programs and activities, including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub–vote provides for ministry management and central services including financial, personnel, communications, information systems and other administrative systems. Certain costs of supporting the Workers' Compensation Review Board and Compensation Advisory Services are recovered from the Accident Fund established pursuant to the *Workers Compensation Act.*

(b) LABOUR RELATIONS

This sub–vote provides for services related to harmonious labour relations, including administration of the *Employment Standards Act,* support services to the Industrial Relations Council and British Columbia Council of Human Rights and related policy and statistical services.

(c) INDUSTRIAL RELATIONS COUNCIL

This sub–vote provides for administration of the *Industrial Relations Act.*

(d) WORKERS' COMPENSATION REVIEW BOARD AND COMPENSATION ADVISORY SERVICES

This sub–vote provides for operation of the Workers' Compensation Review Board, an agency established under the *Workers Compensation Act* to review decisions made by the Workers' Compensation Board. Compensation Advisory Services provides advice to employers and workers respecting decisions made by the Workers' Compensation Board. Costs associated with the Workers' Compensation Review Board and Compensation Advisory Services are fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act.*

(e) BRITISH COLUMBIA COUNCIL OF HUMAN RIGHTS

This sub–vote provides for administration of provincial human rights legislation, including a public education program.

(f) CONSUMER SERVICES

This sub–vote provides for promotion of fairness and understanding in the market place through the development, administration and enforcement of consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act.* This sub–vote provides for regulation of certain aspects of cemetery, motor dealer and travel firm operations; assistance to over–committed debtors through counselling and debt pooling arrangements; investigation of trade practice violations involving consumer loss; and for administration of the *Residential Tenancy Act,* which governs the relationship between landlords and tenants.

(g) LIQUOR CONTROL AND LICENSING

This sub–vote provides for overall policy development, administration and inspections in support of the *Liquor Control and Licensing Act and regulations.*

Vote 46—Prevention and Treatment of Substance Abuse

This vote provides for management, operation and delivery of existing and new programs to prevent or treat substance abuse including ministry operated outpatient clinics, detoxification centres, residential treatment centres and financial contributions to private agencies for these services. This vote also provides for the CounterAttack Program. Recoveries are received from the Medical Services Plan for salaried and sessional physicians.

Special Account

Productivity Fund

This account was originally established as a fund by the *Industrial Relations Reform Act,* 1987, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act,* 1988. The purpose of the account is to provide $500,000 to assist in making British Columbia competitive in world markets, to encourage cost savings and productivity, to ensure that gains from productivity are equitably shared by labour, capital and consumers, and to create the potential for new job creation through increased investment in British Columbia. No interest or other revenue is credited to the account. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Municipal Affairs, Recreation and Culture

Vote 47—Minister's Office

This vote provides for the office of the Minister of Municipal Affairs, Recreation and Culture, and includes the salaries of the minister and the immediate staff.

Vote 48—Ministry Operations

This vote provides for executive direction and management of the ministry and delivery of operating and statutory grant programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub–vote provides for executive direction and administrative services to the operating programs of the ministry. This sub–vote also provides for budget coordination, financial and personnel administration, office management and accommodation, public affairs, information systems, administration of the *Home Owner Grant Act*, the Provincial/Municipal Partnership Program, and the Downtown Revitalization Program, and provincial contributions toward the general operation of the Provincial Capital Commission.

(b) LOCAL GOVERNMENT SERVICES

This sub–vote provides for review and monitoring of local government administrative and financial practices and procedures as well as advisory, administrative and technical support services to municipal officers. Included in these functions are municipal financial and administrative services; collection, recording and assessment of municipal and regional statistical and related information; engineering analysis of local government water and sewerage construction projects; and investigations into local government issues. This sub–vote also provides for policy research and development, legislative review, advice and assistance in community and regional development processes as they relate to local government, and certain approvals under the *Islands Trust Act*. Grants and contributions are made to local governments for local services to provincial property as provided under the *Municipal Aid Act*; to offset the impact of the *Tourist Accommodation (Assessment Relief) Act* in some municipalities; to provide a grant equivalent to the Home Owner Grant to the Sechelt Indian Government District; and to assist local authorities in financing various projects and services. Provincial contributions are made toward the general operation of the Islands Trust.

(c) ASSESSMENT SERVICES

This sub–vote provides for payment of the British Columbia Assessment Authority operating levy on provincial government properties, and for Courts of Revision and Assessment Appeal Board operations which provide taxpayers with a means to obtain fair and equitable tax assessments.

(d) SAFETY AND STANDARDS

This sub–vote provides for public safety programs including the Office of the Fire Commissioner; establishment of building construction and safety standards; inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigeration systems, ski lifts, railways and pipelines; public education and training support for public safety personnel through contributions to the Fire Academy; investigations; and the licensing of technical personnel.

(e) UNIVERSITY ENDOWMENT LANDS

This sub–vote provides for management and operation of the University Endowment Lands including a contribution to the City of Vancouver for back–up fire protection services. The ratepayers' portion of the costs of providing services is recovered to the sub–vote.

(f) CULTURE, RECREATION AND HISTORIC RESOURCES

This sub–vote provides for delivery of government programs under the *Library Act*, the *Museum Act* including the operation of the Royal British Columbia Museum, and the *Heritage Conservation Act* including the administration of the Heritage Trust. This sub–vote also provides for administration of the British Columbia Cultural Fund Special Account, the Physical Fitness and Amateur Sports Fund Special Account, and certain programs under the *Lottery Act*; and for the implementation of policies and programs in the areas of culture, amateur sports and recreation, and historic resources. Grants and contributions are made to organizations to support projects which complement these activities. This sub–vote also provides for management and promotion of historic sites including Barkerville and Fort Steele. A portion of the cost of administering the Heritage Trust is recovered from the Trust. Recoveries are also received from the federal government for certain programs operated by the Royal British Columbia Museum.

Vote 49—Municipal Revenue Sharing

This vote provides for the transfer of funds to the Revenue Sharing Fund Special Account which provides conditional and unconditional grants to British Columbia municipalities and regional districts. The amount of the transfer is in accordance with the provisions of the *Revenue Sharing Act*, 1979 and subsequent amendments.

Descriptions of Appropriations—Continued

Municipal Affairs, Recreation and Culture—Continued

Statutory Accounts

Chilkoot Trail Extension

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)).

Vancouver Public Library Services

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A contribution was made from the Secretary of State of Canada for the purposes of improving French language library services.

Special Accounts

British Columbia Cultural Fund

This account was originally created as a fund under the *Centennial Cultural Fund Act*, 1967, and was renamed the British Columbia Cultural Fund effective March 31, 1972 pursuant to the *Centennial Cultural Fund (Amendment) Act.* It was continued under the *Funds Control Act*, 1979 and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988.

The account promotes the cultural development of the people of British Columbia. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to cultural projects, groups and organizations. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

Physical Fitness and Amateur Sports Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act*, 1969, was continued under the Funds Control Act, 1979, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988.

The account promotes the physical fitness of, and participation in amateur sport by, residents of the province. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to physical fitness and amateur sport projects, groups and organizations. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

Revenue Sharing Fund

This account was originally created as a fund by the *Revenue Sharing Act*, 1977, was continued as a fund under the *Revenue Sharing Act*, 1979 and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988. This account provides conditional and unconditional grants to all British Columbia municipalities and regional districts on the basis of established criteria.

Money is paid into the account annually from the General Fund by way of a voted appropriation (Vote 49). Interest is paid on the Revenue Stabilization Account and Local Government Emergency Account. The amount of the voted appropriation is determined by the revenue sharing formula contained in the *Revenue Sharing Act* (one point of both provincial personal and corporation income taxes, six per cent of provincial social service tax and six per cent of renewable and non–renewable provincial resource revenue, including water rentals, plus any previous years' adjustments). Conditional grants are paid for general planning, policing, local health services, municipal restructuring, utility line undergrounding, water and sewerage facilities and studies, and major municipal highways. The remaining grants are unconditional, the major portion of which is distributed according to a formula with population, expenditure and assessment components. Administration costs are provided through voted appropriations. Money for grants remaining unexpended in the fund at fiscal year–end remains in the fund balance.

No financing transactions are provided for under this account.

University Endowment Lands Administration

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act*, was continued under the *University Endowment Land Act*, 1979, and became a Special Account under the *Special Appropriations Act*, 1982. The account provides for operation and management of ratepayer services within the University Endowment Lands.

Account revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences and property taxes. Account expenditure is the ratepayers' portion of the costs of providing services.

No financing transactions are provided for under this account.

Native Affairs

Vote 50—Minister's Office

This vote provides for the office of the Minister of Native Affairs, and includes the salaries of the minister and the immediate staff.

Descriptions of Appropriations—Continued

Native Affairs—Continued

Vote 51—Native Affairs

This vote provides for development of policy related to various native issues; coordination of inter-ministry work on program issues; liaison with Indian groups, local communities and the federal government on native issues; coordination of and support to the Premier's Council on Native Affairs as well as the Native Heritage, Language and Culture Advisory Committee; and administration of the First Citizens' Fund Special Account. Grants and contributions are provided to the Burns Lake Native Development Corporation and to various organizations for native community development initiatives.

Special Account

First Citizens' Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act*, 1969, was continued under the *Funds Control Act*, 1979, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988.

The account promotes the advancement and expansion of the cultural, educational and economic circumstances and position of persons of the North American Indian race who were born in and are residents of British Columbia, by providing guarantees for loans made by financial institutions, and by providing other forms of financial assistance. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants, contributions, and provisions for doubtful accounts in support of native economic development, and grants for student bursaries and native friendship centre operations. Administration costs associated with the delivery of certain economic development programs are funded from the account.

No financing transactions are provided for under this account.

Parks

Vote 52—Minister's Office

This vote provides for the Office of the Minister of Parks, and includes the salaries of the minister and the immediate staff.

Vote 53—Ministry Operations

This vote provides for development and management of programs and policies required to operate and maintain the park and ecological reserve systems, including:

(a) PROGRAM MANAGEMENT

This sub-vote provides for program direction of the provincial park and ecological reserve systems, coordination of outdoor recreation opportunities across the province, and marketing initiatives. Contributions are provided to non-profit organizations for outdoor recreation, education and safety programs.

(b) PARKS OPERATIONS

This sub-vote provides for operation and on-going maintenance of the provincial park and ecological reserve systems to encourage educational, recreational and research use that is consistent with the conservation of the geological, plant, animal, marine and historical values of parks and ecological reserves.

(c) PARKS DEVELOPMENT

This sub-vote provides for development of the park system, including the Alexander Mackenzie Grease Trail, road and washroom facility construction, and major park enhancements. Costs of certain projects are recovered from the British Columbia Hydro and Power Authority and from the Skagit Environmental Endowment Commission.

Statutory Accounts

Bedwell Lake Trail

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A contribution was made from Westmin Resources Limited for recreational trail access to Bedwell Lake within Strathcona Park.

Saltery Bay Access Ramp

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A contribution was made from the Canadian National Sportsmen's Shows for construction of an access ramp at Saltery Bay Provincial Park.

Roscoe Bay and Teakerne Arm Floats and Ramps

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A contribution was made from the Canadian National Sportmen's Shows for two dinghy floats and ramps at Roscoe Bay and Teakerne Arm Provincial Parks.

Descriptions of Appropriations—Continued

Parks—Continued

Elk Falls Provincial Park Playground

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A contribution was made from the Pacific Coast Energy Corporation for construction of an adventure playground in Elk Falls Provincial Parks.

Cabbage Island and Pirates Cove Floats

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A contribution from the Canadian National Sportsmen's Shows for two floats at Cabbage Island Marine and Pirates Cove Marine Provincial Parks.

Kekuli Bay Park Development

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). An agreement was made with the federal government and the Regional District of North Okanagan to develop Kekuli Bay Provincial Park.

Little Qualicum Falls Playground

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A contribution was made from Teleglobe Canada Incorporated to construct an adventure playground in Little Qualicum Falls Provincial Park.

Provincial Secretary

Vote 54—Minister's Office

This vote provides for the Office of the Provincial Secretary, and includes the salaries of the Provincial Secretary and the immediate staff.

Vote 55—Ministry Operations

This vote provides for administration of the *Lottery Act*, *Election Act*, and *Document Disposal Act*; duties of the Office of the Provincial Secretary; and the Public Service Commission, including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for general administration of the ministry including executive direction, public relations, financial services, personnel management, communications, facilities management, and information systems. The ministry provides administrative support to the Ministry of Tourism. This sub-vote also provides a grant to the Intergovernmental Conference Secretariat, and administrative support to the Cabinet Committee on Cultural Heritage and the Premier's Advisory Council for Persons with Disabilities.

(b) PROVINCIAL SECRETARY

This sub-vote provides for programs and activities of the Provincial Secretary. Acting as the secretariat to government, the Provincial Secretary provides specialized and statutory services to the executive and the government, including:

(i) *Archives and Records Service*—Provides for acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the province. This program also provides for a centralized records management service for government including technical microfilming advice and support, and the performance of duties prescribed under the *Document Disposal Act*. Some costs are recovered for the storage, retrieval and disposal of records on behalf of Crown agencies;

(ii) *Elections*—Provides for administration of provincial elections, by-elections and plebiscites, and for compilation and maintenance of the voters list as required by the *Election Act*;

(iii) *Government House*—Provides for operation of Government House, including official functions held there, and for the Office of the Lieutenant Governor;

(iv) *Legislative Buildings Services*—Provides for administration of Orders in Council and appeals to the Executive Council, operation and maintenance costs of the Legislative Buildings and Government House, occupancy and related costs in Vancouver for the Executive Council and the Leader of the Opposition, and occupancy and maintenance costs of British Columbia House, Ottawa;

(v) *Lottery Grants Administration*—Provides for administration of grants from the Lottery Fund Special Account as authorized by the *Lottery Act*. All expenditures are recovered from the Lottery Fund Special Account;

(vi) *Protocol*—Provides for costs of official ceremonies, entertaining visiting dignitaries and guests of the province, government-hosted functions, government honours and awards, and grants for the Queen Elizabeth II British Columbia Centennial Scholarship; and

(vii) *Public Service Commission*—Provides for fees and salaries of the Commissioners and staff, and expenses of the Commission in the processing and hearing of appeals under the *Public Service Act*.

(c) PUBLIC AFFAIRS BUREAU

This sub-vote provides for planning, coordination and implementation of communication policies and programs, general advertising, and information services for all special offices and ministries of government and certain public bodies.

Descriptions of Appropriations—Continued

Provincial Secretary—Continued

Statutory Accounts

Election Act—By-election

This account was established under the authority of the *Election Act* (R.S.B.C. 1979, chap. 103, sec. 191 (1)).

Election Act—Other expenditure

This account was established under the authority of the *Election Act* (R.S.B.C. 1979, chap. 103, sec. 191 (1)).

Election Act—Electoral boundary redistribution

This account was established under the authority of the *Election Act* (R.S.B.C. 1979, chap. 103, sec. 191 (1)).

Election Act—Enumeration 1989

This account was established under the authority of the *Election Act* (R.S.B.C. 1979, chap. 103, sec. 191 (1)).

Election Act—Voter registration

This account was established under the authority of the *Election Act* (R.S.B.C. 1979, chap. 103, sec. 191 (1)).

Royal Commission on Health Care Costs

This account was established under the authority of the *Inquiry Act* (R.S.B.C. 1979, chap. 198, sec. 18).

Royal Commission on Fraser Valley

This account was established under the authority of the *Inquiry Act* (R.S.B.C. 1979, chap. 198, sec. 18).

Royal Commission on B.C. Tree Fruit Industry

This account was established under the authority of the *Inquiry Act* (R.S.B.C. 1979, chap. 198, sec. 18).

Royal Commission—Reid Inquiry

This account was established under the authority of the *Inquiry Act* (R.S.B.C. 1979, chap. 198, sec. 18).

Royal Commission—Watershed Inquiry

This account was established under the authority of the *Inquiry Act* (R.S.B.C. 1979, chap. 198, sec. 18).

Royal Commission—Fullerton Inquiry

This account was established under the authority of the *Inquiry Act* (R.S.B.C. 1979, chap. 198, sec. 18).

Conflict of Interest Act

This account was established under the authority of the *Members' Conflict of Interest Act* (S.B.C. 1990, chap. 54, sec. 19). On the recommendation of the undersigned, the Lieutenant Governor, and the Executive Council, section 19 of the *Members' Conflict of Interest Act* was brought into force.

Canadian Broadcasting Corporation Records

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)).

Newcombe Family Photograph Collection

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). The Newcombe Family Photograph Collection is one of the largest single assemblages of historic photographs of British Columbia, covering the period 1860 to 1930. A contribution was made from the federal government to help organize and preserve the collection.

Regional and Economic Development

Vote 56—Minister's Office

This vote provides for the Office of the Minister of Regional and Economic Development, and includes the salaries of the minister and the immediate staff.

Descriptions of Appropriations—Continued

Regional and Economic Development—Continued

Vote 57—Ministry Operations

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub–vote provides for the deputy minister's office; executive direction of the ministry; communications and public affairs; financial, personnel, administrative and information systems services for the ministry and the ministries of Crown Lands, Parks and Native Affairs; and the monitoring and administration of federal/provincial loans and contributions and loans and guarantees made by the ministry.

(b) ECONOMIC DEVELOPMENT

This sub–vote provides for development of economic development policy and program proposals for the minister, Cabinet and the ministry; design, negotiation, management and evaluation of federal/provincial and joint government/industry economic development programs; economic and policy analysis of major resource, technology and other projects; administration of grants from the Lottery Fund Special Account for improvements in communications; and ministry library services. Grants and contributions are provided for advanced technology initiatives and for economic development initiatives pertaining to the identification, evaluation or promotion of development opportunities in British Columbia.

(c) BUSINESS DEVELOPMENT

This sub–vote provides for design, negotiation, management, implementation and evaluation of a wide range of programs, policies, services and other initiatives in support of industrial, business and tourism development and economic expansion and diversification in all regions of the Province. These include: small business information, financial incentives and business advice; enhancing the availability of risk capital; encouraging community economic development and business awareness initiatives; identifying business opportunities and generally promoting British Columbia as a positive investment location; designing, negotiating and implementing a variety of business–government, intergovernmental and federal–provincial development initiatives; and providing the Cabinet with strategic advice and recommendations on a wide range of business development policy issues. Loans, loan guarantees, grants, contributions and other financial incentives are provided to individuals, businesses, industry associations, institutions, Crown corporations and other entities to encourage economic activity in the Province.

(d) GOVERNMENT AGENTS

This sub–vote provides for local delivery of a wide range of programs, services and information on behalf, or in support, of ministries and participating public bodies. Some of the 50 client organization programs delivered from 60 locations throughout the Province include: District Registrar of Births, Deaths and Marriages; Provincial Collector of Real Property Taxes; Registrar of Voters; Gold Commissioner; Motor Vehicle and Driver Licence services. Government Agent offices also receive payments for a wide variety of provincial government programs. A portion of the operating costs is recovered from ministries and public bodies. Access Centres, which bring a number of ministries together at one location to provide government services, have been established or are underway in all development regions of the province.

(e) REGIONAL DEVELOPMENT

This sub–vote provides for administration of the province's regional development initiative, including the Regional Development Board, the eight development regions, regional development groups established in each region, and for contributions to initiatives that support regional economic growth and diversification.

(f) RESERVES FOR DOUBTFUL ACCOUNTS

This sub–vote provides for reserves for doubtful accounts for loans and write–down of investments made under the *Industrial Development Incentive Act*, and for other repayable loans made by the ministry under the Travel Industry Development Subsidiary Agreement. This sub–vote also provides for reserves for potential payouts on loan guarantees recommended by the ministry and made under the *Financial Administration Act*.

Vote 58—Economic and Regional Development Subsidiary Agreements (ERDA)

This vote provides program, implementation and administrative funding for the following three subsidiary agreements under the Canada/British Columbia Economic and Regional Development Agreement (ERDA):

(a) TOURIST INDUSTRY DEVELOPMENT SUBSIDIARY AGREEMENT

This sub–vote provides funding for tourism industry associations and other entities for professional development activities, tourism development projects, visitor surveys, evaluations, economic opportunity studies for the development of the province's tourism industry and administrative and implementation expenditures.

(b) SMALL BUSINESS INCENTIVES SUBSIDIARY AGREEMENT

This sub–vote provides for administrative and implementation expenditures for the development of the province's small business sector.

Descriptions of Appropriations—Continued

Regional and Economic Development—Continued

(c) INDUSTRIAL DEVELOPMENT SUBSIDIARY AGREEMENT

This sub–vote provides for opportunity identification and evaluation studies, contributions to research organizations and institutions to transfer new technology, other activities relating to the development of the province's industrial and resource sectors and for administrative and implementation expenditures.

Statutory Accounts

Mission Cyrus Corporation

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 58 (1)).

Celgar Pulpmill Expansion Review Panel

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A cost sharing agreement was made with the Federal Government for the Celgar Pulpmill Expansion Review Panel.

China Steel—Phase B

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A cost sharing agreement was made to carry out pre–feasibility studies for an integrated steel production facility in British Columbia.

Miscellaneous Statutory Account—*Industrial Development Incentive Act*

This account was established under the authority of the *Miscellaneous Statutes Amendment Act* (S.B.C. 1990, chap. 13, sec. 6).

Special Accounts

Industrial Incentive Fund

This account was established by the *Industrial Development Incentive Act*. The purpose of the account is to provide loans and make investments to assist the establishment of new industry and the introduction of new technology to existing industry under the Canada/British Columbia Economic and Regional Development (ERDA) Industrial Development Subsidiary Agreement, and otherwise to encourage regional and economic development in the province.

The account has no operating revenue or expenditure as interest and other amounts received related to outstanding loans are credited to the General Fund and all administration costs and reserves for doubtful accounts are funded through voted appropriations. Disbursements represent new loan and investment authorizations. Receipts represent loan repayments and are credited to the General Fund, not the account. A further $50,000,000 is added to the balance of the account in 1990/91 for the Regional Diversification and Growth initiative.

Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund

This account was originally created as a revolving fund by the *Industrial Development Fund Act* and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988. The purpose of the account is to accumulate principal and interest payments on outstanding loans made under the Community Industrial Development Program of the federal/provincial Industrial Development Subsidiary Agreement, to be used to make further loans under the program.

This revolving Special Account's balance has been established over several years through equal capital contributions from the federal and provincial governments and from interest earned on outstanding loans. The federal government's annual capital contribution was credited directly to provincial revenue. Prior to 1984/85 the provincial government voted an appropriation into the account each year equal to the federal capital contribution plus a matching provincial capital contribution. Interest earned on the account's outstanding loans and funds on deposit is credited to the account, and is recorded as provincial revenue although it is to be shared equally between the two governments under the terms of the agreement. Accordingly, the province records an expense against the account each year equal to one–half of the annual interest earned. This expense does not decrease the amount of funds available for loans from the account, but simply ensures that one–half of the account's overall balance is recorded as funds of the federal government, to be paid upon the termination of the account. The balance presented in the statement above represents only provincial assets; the combined federal and provincial balance is twice this amount. Under the terms of the federal/provincial agreement, the last capital contributions were made to the account in 1983/84.

Revenue for 1989/90 and 1990/91 represents earned interest on outstanding loans and funds on deposit. Expenditures represent the provincial share of bad debt expenditures and the federal share of interest revenue. Administration costs are funded through voted appropriations. Financing transaction receipts represent the total principal repayments on outstanding loans. Disbursements represent new loan authorizations.

Valuation allowance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 14(1)).

Descriptions of Appropriations—Continued

Social Services and Housing

Vote 59—Minister's Office

This vote provides for the Office of the Minister of Social Services and Housing and includes the salaries of the minister and the immediate staff.

Vote 60—Ministry Operations

This vote provides for administration, operation and delivery of ministry income security programs and social services including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub–vote provides for overall direction and development of ministry programs and services, administrative support and management services to ministry operations. This sub–vote also provides for rental and maintenance of buildings and offices occupied by the ministry headquarters, communications services for the ministry and information systems and consulting services. This sub–vote also provides for staff training and development, as well as grants and contributions to support this activity.

(b) DIRECT COMMUNITY SERVICES

This sub–vote provides for salaries and expenses of ministry staff in regional, area and district offices and community–based programs, and for rental and maintenance of buildings and offices occupied by ministry field services.

(c) SERVICES FOR FAMILIES AND CHILDREN

This sub–vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to families and children in their own homes or communities. Services are provided by means of grants and contributions to funded agencies and foster parents. Recoveries are received from the federal government in the form of family allowance payments for children–in–care.

(d) REHABILITATION AND SUPPORT SERVICES

This sub–vote provides for ministry–operated residential care; social services and training for persons with physical and mental handicaps, as well as grants and contributions for these services; and the provision of community–based services and day care. This sub–vote also provides for rental and maintenance of facilities for handicapped persons. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(e) AT HOME PROGRAM

This sub–vote provides for services, including respite care, for children with severe handicapping conditions. Services are provided by means of contributions and, in the case of respite care, grants, to parents. In addition, specialized medical equipment and supplies are purchased with recoveries received from the Lottery Fund.

(f) GAIN PROGRAMS

This sub–vote provides for grants and contributions for income assistance and special allowances to persons in need, a minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children–in–care, and burial fees for indigent persons.

(g) OPPORTUNITIES TO INDEPENDENCE

This sub–vote provides for grants and contributions for training, rehabilitation and employment programs for GAIN recipients and children–in–care.

(h) SERVICES TO SENIORS

This sub–vote provides for grants and contributions for an additional monthly payment to seniors who receive the federal Guaranteed Income Supplement or Spouse's Allowance; Shelter Aid for Elderly Renters (SAFER); subsidized bus passes for senior citizens and handicapped persons who qualify for GAIN benefits or the federal Guaranteed Income Supplement; and counselling services for senior citizens. Recoveries are received from the sale of bus passes to eligible persons.

(i) BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

This sub–vote provides for contributions to the British Columbia Housing Management Commission for housing assistance.

Statutory Account

Employment Initiatives Project

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22(1)). The Employment Initiatives Project was created to enhance employability for social assistance recipients. A contribution was made by the Federal Government to evaluate these projects.

Descriptions of Appropriations—Continued

Social Services and Housing—Continued

Special Account

Social Housing

This account was created by the *Budget Measures Implementation Act*, 1989. The Act reflects government reorganization and the reassignment of responsibilities pursuant to the *Ministry of Lands, Parks and Housing Act*. This account provides for social housing site acquisition and the operating costs of the Provincial Rental Housing Corporation.

Revenue sources include prepayment of site leases for social housing development, interest income from the Rural and Remote Mortgage Program and sundry leases of residential Crown land. Expenditures include recoverable expenditures on land acquisition, servicing and development; and the write down of uncollectable loans and costs associated with the sale of Crown land and assets on Crown land.

Receipts represent principal repayments from the Rural and Remote Mortgage Program, and sundry sales of residential Crown land. Disbursements represent loan payments on properties administered by the Provincial Rental Housing Corporation.

Solicitor General

Vote 61—Minister's Office

This vote provides for the Office of the Solicitor General, and includes the salaries of the Solicitor General and the immediate staff.

Vote 62—Ministry Operations

This vote provides for management direction of the ministry and operation of ministry programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub–vote provides for ministry management, policy and program development, administrative support, information systems and audit and communications services. Grants and contributions are provided to agencies and societies providing services which complement ministry programs.

(b) CORRECTIONS

This sub–vote provides for incarceration of remanded and sentenced adults and youths; probation, family and community services; inspection of correctional and custody centres; investigation of matters related to the administration of the *Correction Act*; and management of the program. This includes:

(i) *Adult Correctional Centres*—Provides for incarceration of remanded and sentenced adult inmates. Contributions are provided to the private sector and non–profit societies for the provision of correctional services related to health, education, training, work programs, chaplaincy and food services. Recoveries are received from the federal government for shareable costs related to housing of federal inmates under the Exchange of Services Agreement and from the Medical Services Plan for salaried and sessional medical services;

(ii) *Youth Custody Centres*—Provides for custody of remanded and sentenced youths. Contributions are provided to the private sector and non–profit societies for the provision of correctional services related to health, education, training, work programs, social and recreational programs, chaplaincy and food services. Recoveries are received from the federal government for shareable costs for youth custody and from the Medical Services Plan for salaried and sessional medical services;

(iii) *Probation, Family and Community Services*—Provides for probation services for adults and youths, and for family services. Probation services provide pre–trial enquiries, pre–sentence and other court reports as well as the supervision of adults and youths on probation, bail or conditional release from incarceration. Family services provide assistance in resolving child custody and financial maintenance problems through conciliation and mediation, and custody and access reports for Supreme and Provincial Courts. Contributions to the private sector and non–profit societies provide diversion, attendance, community service work and youth bail residential programs;

(iv) *Management Services*—Provides for management of correctional programs, including administrative and support services. Contributions are provided to the private sector and non–profit societies for the development and evaluation of correctional programs; and

(v) *Inspection and Standards*—Provides for development of security, safety, health, and service delivery standards for correctional programs; regular inspection of correctional and custody centres; and investigation of matters related to the administration of the *Correction Act*.

Descriptions of Appropriations—Continued

Solicitor General—Continued

(c) POLICE SERVICES

This sub-vote provides for administration, policy development and operations of provincial police services; community policing; the Coordinated Law Enforcement Unit; the Security Programs Division; the Provincial Emergency Program; and administration of the Emergency Assistance Vote. This includes:

(i) *Provincial Policing*—Provides for contributions to the Royal Canadian Mounted Police for provincial policing, and the operation of related programs including native constables, keep of prisoners, auxiliary policing, services for witness protection and the service of criminal documents;

(ii) *Security Programs*—Provides for regulation of the sale and use of firearms, and licensing and regulation of locksmiths, private security firms and private investigators;

(iii) *Provincial Emergency Program*—Provides for development and coordination of provincial emergency planning, warning, response and recovery in order to prevent or mitigate the effects of natural or other disasters. Contributions are provided to participants in emergency programs. Recoveries are received from other levels of government for cost-shared programs; and

(iv) *Policy and Other Programs*—Provides for development and administration of policing policy and programs including Victims Services, operation of the Coordinated Law Enforcement Unit, and training of municipal police officers through 'contributions to the Justice Institute of British Columbia. Grants are provided to the Canadian Association of Police Chiefs. Recoveries are received from other levels of government for cost-shared programs.

(d) MOTOR VEHICLES

This sub-vote provides for administration of the legislation, regulations and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act, Commercial Transport Act, Motor Vehicle (All Terrain) Act, Motor Carrier Act, Transport of Dangerous Goods Act, Highway (Industrial) Act* and accompanying regulations. This sub-vote also provides for regulation of the motor carrier industry through hearings and licensing procedures. Major programs and activities include:

(i) *Management Services*—Provides for the Office of the Superintendent of Motor Vehicles, administration, planning, and development and implementation of related policies and procedures including road user safety programs. Grants are provided to safety councils for coordinated activities related to road user safety;

(ii) *Licensing*—Provides for registration and licensing of motor vehicles and licensing and testing of drivers operating on the public highways and roads of British Columbia, and includes the issuance of insurance policies for the Insurance Corporation of British Columbia, administration of traffic fines and penalties, collection of related revenues, monitoring of driving records and determination of the ability and fitness of persons to operate motor vehicles;

(iii) *Transportation Operation*—Provides for development and implementation of industrial road safety programs; industrial equipment standards; operator licensing practices as specified by the *Highway (Industrial) Act*; monitoring commercial vehicle size, weight, load security and the transport of dangerous goods; issuing permits; compliance with and enforcement of regulations; and collection of related revenue. This program also provides for vehicle inspection programs and the development of policy relating to the National Safety Code; and

(iv) *Motor Carrier Division*—Provides for investigations into licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers, examination of rates and time schedules of carriers and collection of revenue resulting from the issuance of licences. This program also provides recommendations to and implements decisions made by the Motor Carrier Commission.

(e) BOARDS, COMMISSIONS AND STATUTORY SERVICES

This sub-vote provides for various boards, commissions and statutory services under the jurisdiction of the Solicitor General, including the operations of the Coroners Service, Film Classification Branch, Public Gaming Branch, British Columbia Racing Commission, Commercial Appeals Commission, Order in Council Patients Review Board, British Columbia Parole Board, Motion Picture Appeal Board, British Columbia Police Commission, Motor Carrier Commission and the British Columbia Gaming Commission. Contributions are provided to the Horse Racing Improvement Fund under the provisions of the *Horse Racing Tax Act*, and to individuals under the provisions of the *Criminal Injury Compensation Act*. The British Columbia Racing Commission's costs are recovered from the contributions to the Horse Racing Improvement Fund, and recoveries are received from gaming licensees and operators for financial control forms required in the operation of gaming events.

Vote 63—Emergency Assistance

This vote provides grants and contributions for initial response costs associated with the protection of life, property and the environment during real or imminent emergencies and natural or other disasters.

Statutory Accounts

Interchange Canada

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). The Interchange Canada Program is designed to promote, plan and administer exchange assignments between the Public Services of Canada and other sectors of the Canadian economy. This program will provide for full recovery of salary and benefits. Health and Welfare Canada will pay 50% of the relocaton costs and 100% of any other expenses incurred while on assignment.

Descriptions of Appropriations—Continued

Solicitor General—Continued

Merritt Flood—February 1991

This account was established under the authority of the *Flood Relief Act* (R.S.B.C. 1979, chap. 138, sec. 2).

Provincial Flood

This account was established under the authority of the *Flood Relief Act* (R.S.B.C. 1979, chap. 138, sec. 2).

Pemberton Flood

This account was established under the authority of the *Flood Relief Act* (R.S.B.C. 1979, chap. 138, sec. 2).

Trail Flood

This account was established under the authority of the *Flood Relief Act* (R.S.B.C. 1979, chap. 138, sec. 2).

Northwestern British Columbia Flood—September 1988

This account was established under the authority of the *Flood Relief Act* (R.S.B.C. 1979, chap. 138, sec. 2).

Southwestern British Columbia Flood

This account was established under the authority of the *Flood Relief Act* (R.S.B.C. 1979, chap. 138, sec. 2).

Southern British Columbia Flood

This account was established under the authority of the *Flood Relief Act* (R.S.B.C. 1979, chap. 138, sec. 2).

Southwestern British Columbia and Vancouver Island Flood

This account was established under the authority of the *Flood Relief Act* (R.S.B.C. 1979, chap. 138, sec. 2)

Northern and Southern Vancouver Island Flood

This account was established under the authority of the *Flood Relief Act* (R.S.B.C. 1979, chap. 138, sec. 2).

Northwestern British Columbia Flood—December 7, 1990

This account was established under the authority of the *Flood Relief Act* (R.S.B.C. 1979, chap. 138, sec. 2).

Special Account

Corrections Work Program

This account was created by the *Miscellaneous Statutes Amendment Act* (No. 2), 1987. The purpose of the account is to assist inmates or young offenders in acquiring skills and to encourage them to develop good work habits.

Revenue represents proceeds from the sale of goods and services produced by inmates and young offenders. Expenditures are for supplies and costs directly related to the production and sale of goods and services within the Corrections Work Program activities. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

Valuation allowance

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 14(1)).

Tourism

Vote 64—Minister's Office

This vote provides for the Office of the Minister of Tourism, and includes the salaries of the minister and the immediate staff.

Vote 65—Ministry Operations

This vote provides for administration of the *Ministry of Tourism Act*, and for ministry programs to develop and market the province's tourism potential including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for executive direction and administration of the ministry, and communication with the tourism industry. This sub-vote also provides for administrative assistance to the Provincial Tourism Advisory Council. Grants are provided to organizations to support special projects which complement ministry programs.

Descriptions of Appropriations—Continued

Tourism—Continued

(b) CONTRIBUTION TO THE B.C. PAVILION CORPORATION

This sub–vote provides for a contribution to the B.C. Pavilion Corporation to compensate the corporation for its net cash operating losses and capital expenditures.

(c) TOURISM DEVELOPMENT

This sub–vote provides for ministry support and coordination of the development of the tourism industry including: advisory services to assist in upgrading educational skills; accommodation counselling services; encouraging greater cooperation among government, industry operators and industry associations; and identifying and assisting in the development of new tourism products and opportunities. Grants and contributions are provided to the Travel Information Network, the Pacific Rim Institute of Tourism, and to organizations for the partial support of tourism related projects and activities. Costs incurred for the operation of the SuperHost program are partially recovered from program revenues.

(d) TOURISM MARKETING

This sub–vote provides for local, national and international marketing of British Columbia as a tourist destination. Activities include coordination and implementation of tourism advertising, ministry research, and the promotion of special events and trade conventions. Grants and contributions are provided to regional tourist associations to support joint marketing programs.

Statutory Accounts

World Travel Mart

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). This is an annual international travel industry trade show held in London. Some of the space is shared with our private sector partners who pay a portion of the costs.

Canada's West Marketplace

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). This is a travel industry trade show held in British Columbia and Alberta in which a portion of the costs are recovered from the attendees.

Tourism North Project

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). This is a three year cooperative marketing program with the Yukon Territory and the State of Alaska.

Atelier Canada

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). This is a three day consortium held in Paris. Some of the space is shared with our private sector partners who pay a portion of the costs.

Transportation and Highways

Vote 66—Minister's Office

This vote provides for the Office of the Minister of Transportation and Highways, and includes the salaries of the minister and the immediate staff.

Vote 67—Ministry Operations

This vote provides for administration, operation, and delivery of ministry programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub–provides for executive, financial, administrative, personnel, information systems, internal audit, public affairs, transport policy development, and regional operations support to ministry operations and programs. This sub–also provides for grants to various transportation associations.

(b) OPERATING CONTRIBUTION TO THE BRITISH COLUMBIA RAILWAY COMPANY

This sub–vote provides for a contribution to the British Columbia Railway Company to compensate the railway for operating losses on government mandated services.

(c) OPERATING CONTRIBUTION TO THE BRITISH COLUMBIA FERRY CORPORATION

This sub–vote provides for lease payments and related administration costs for ferries leased to and operated by the Corporation.

Descriptions of Appropriations—Continued

Transportation and Highways—Continued

(d) Operating Contribution to the British Columbia Transit Authority

This sub–vote provides for contributions towards the operating costs of public passenger transportation services in large and small communities throughout the province. This sub–vote also provides for operating contributions to transportation services for the disabled in various communities throughout the province.

(e) Highway Maintenance

This sub–vote provides for maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings, tunnels, and winter maintenance involving snow and ice removal. This sub–vote also provides for district operations, and protection of the road and bridge infrastructure. Contributions are provided to various organizations in support of ski hill access, highway research and other transportation related activities. Recoveries are received from within the ministry for the use of equipment or the provision of services.

(f) Highway Rehabilitation

This sub–vote provides for restoration of the existing highway system including roads, bridges, ferry landings and ferries, to protect the investment in infrastructure, provide economy of maintenance and enhance safety.

Vote 68—Transportation Capital

This vote provides for the transfer of funds to the Freedom to Move Special Account, which provides funds for capital expenditure in the province's transportation systems, in accordance with the *Transporation Capital Funding Act,* 1990.

Statutory Accounts

Revelstoke Project—Highway 23

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)).

Fording Bridge

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). Contributions were received from Westar and Fording Coal for repairs to the Fording Bridge.

Corporation Street Railway Crossing

This account was established under the authority of the *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)). A contribution was received for relocation of the Corporation Street Railway Crossing in Fort Fraser, British Columbia.

Special Account

Freedom to Move

This account is created by the *Transportation Capital Funding Act,* 1990 and provides for capital expenditure in the province's transportation systems, as follows:

(a) Air Transport Assistance

Provides for contributions in support of local airport facilities;

(b) Capital Contribution to the British Columbia Transit Authority

Provides for contributions towards capital costs of public passenger transportation services in communities throughout the province, including debt servicing and retirement of SkyTrain capital costs directly assumed by the provincial government. Also, capital contributions are provided to transportation services for the disabled in communities throughout the province;

(c) Minor Highway Capital Construction

Provides for those projects with budgets of less than $50 million which upgrade the existing highway system and develop new routes to improve capacity, accessibility and service levels. This includes planning, engineering, design, survey, construction, reconstruction, paving, legal, right–of–way acquisition and property purchase, for provincial highways, roads, bridges, ferries, ferry landings and tunnels. Contributions are provided to other levels of government in support of their road systems;

(d) Preliminary Planning of Other Projects

Provides for the initial planning and design of projects which have been identified in the Provincial Transportation Plan but for which the project scope and budget have yet to be defined and approved; and

Descriptions of Appropriations—Continued

Transportation and Highways—Continued

(e) MAJOR HIGHWAY CAPITAL CONSTRUCTION

Provides for projects with budgets of $50 million or more are listed separately: Fraser River Crossing and Connectors; Okanagan Connector between Merritt and Peachland; Vancouver Island Highway from Swartz Bay to Menzies Bay; Cassiar Connector between the Second Narrows Bridge and First Avenue in Vancouver; Sea to Sky Highway between Vancouver and Whistler; Trans–Canada Highway Lower Mainland Section from Vancouver to Langley; Highway #97 Okanagan from the Canada/United States border to the Trans–Canada Highway; and the Barnet/Hastings Corridor in Burnaby, Port Moody and Coquitlam.

Beginning with the fiscal year ending March 31, 1991, money is paid into the account annually by way of a voted appropriation (Vote 68). Administration costs are provided through voted appropriations.

No financing transactions are provided for under this account.

Other Appropriations

Vote 69—Management of Public Funds and Debt (Minister of Finance and Corporate Relations)

This vote provides for the cost of managing public funds and debt and includes the following:

(a) COST OF BORROWING FOR GOVERNMENT PURPOSES

This sub–vote provides for the cost of interest on the direct debt of the province borrowed for government purposes, and for associated costs incurred and fees charged by Provincial Treasury in the borrowing and management of government funds and debt instruments.

(b) INTEREST ASSISTANCE

This sub–vote provides for an annual grant of $3,800,000 to the British Columbia Systems Corporation for interest assistance. This sub–vote also provides for other expenditures associated with debt restructuring and repayment arrangements for Crown corporations which are fully recoverable.

(c) COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES

This sub–vote provides for the cost of interest on borrowings on behalf of government bodies, and all associated costs. These costs are fully recovered from the government bodies.

(d) PROVINCIAL TREASURY REVENUE PROGRAM

This sub–vote provides for costs associated with special revenue programs. The programs function such that interest (and other earnings) on program assets should exceed interest (and other payments) on program liabilities. Net income (deficiency) is transferred to the Provincial Treasury Revenue Special Account. Recoveries are made from investment earnings of the General Fund.

(e) INTEREST EXPENSE ON BORROWINGS FROM THE BUDGET STABILIZATION FUND

This sub–vote provides for interest costs on borrowings by the General Fund from the Budget Stabilization Fund.

Vote 70—Contingencies (All Ministries) and New Programs (Minister of Finance and Corporate Relations)

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget is prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party.

This vote also provides for unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for those in need. Ex gratia payments are also provided for.

In addition, this vote provides for funding of new government programs and for salary funding for program initiatives.

Employee Leave Liability

This is an accounting entry to record the future payments of employee leave liability.

Special Accounts

South Moresby Implementation Forestry Compensation

This account was established by the *South Moresby Implementation Account Act* in 1988 and is administered by the Ministry of Forests. The purpose of the account is to provide for acquisition of third party forest interests associated with the proposed national park on South Moresby Island.

The account can be credited with contributions from the General Fund (Vote 31), the federal government and accrued interest (General Fund). Expenditures may be made for acquisition of third party forest interests associated with the proposed national park on South Moresby Island.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Other Appropriations—Continued

Sustainable Environment Fund

This account is created by the *Sustainable Environment Fund Act,* 1990. It is administered by the Ministry of Environment under the overall management and direction of the Cabinet Committee on Sustainable Development. The purpose of the account is to provide for new or enhanced programs relating to environmental protection and enhancement and to fund provincial government forest renewal and research initiatives.

Revenue will be provided from the following sources: environmental levies, fines from environmental prosecutions, transfers from the Lottery Fund and other appropriations, and contributions from individuals, industry and others.

Expenditures include: provision of tree seeds and seedlings required for provincial reforestation projects; basic silviculture associated with areas harvested prior to October 1, 1987 and areas denuded by major fire and pest outbreaks; programs delivered by the Government of British Columbia under the cost-shared $300,000,000 Forest Resource Development Subsidiary Agreement; and subsequent cost-shared federal/provincial resource development agreements, or new provincial programs, intended to protect the investments and further the aims of the original Forest Resource Development Subsidiary Agreement; initiatives to reduce solid, liquid, hazardous and atmospheric wastes; land acquisition costs for parks and fish and wildlife conservation purposes; integrated resource management and environmental protection initiatives; operation of the Forest Resources Commission; and operation of the Round Table on Environment and Economy.

No financing transactions are provided for under this account.

Lottery Fund

This account was originally created as a fund by the *Lotteries Act,* 1974, was continued by the *Lottery Act,* 1979, and was changed to a Special Account by the *Special Accounts Appropriation and Control Act,* 1988.

Administered by the Ministry of Provincial Secretary, the account receives proceeds from the operation of lotteries by the British Columbia Lottery Corporation; pays administration costs of the Act and account; and pays out the balance of proceeds in grants and certain related expenditures to support programs that are consistent with the purposes of the *Lottery Act.*

A portion of these funds is administered by the Ministry of Municipal Affairs, Recreation and Culture, which has specific responsibility for the payment of grants and certain related expenditures in the areas of culture, heritage and the arts, recreation, physical fitness and sports.

No financing transactions are provided for under this account.

Statutory Spending Authorities as at March 31, 1991

(Unaudited)

Act	Chapter	Section	Purpose	Amounts Accessed 1991	1990
Special Accounts				$	$
Agricultural Credit Act	chap. 8	sec. 5(2)	Agricultural land development		
Budget Measures Implementation Act, 1990	chap. 1	sec. 7	Social housing	4,618,794	5,317,392
Budget Measures Implementation Act, 1990	chap. 3	sec. 9.1	British Columbia Securities Commission	7,775,924	
Budget Measures Implementation Act, 1990	chap. 3	sec. 39.1	Provincial Treasury Operations	3,771,596	
Correction Act	chap. 70	sec. 16.2(3)	Corrections work program	872,225	646,056
Financial Administration Amendment Act	chap. 46	sec. 26.1(5)	Insurance and risk management	2,079,560	962,083
Forest Act	chap. 140	sec. 87.1	Small Business Forest Enterprise Account	261,860,479	57,692,495
Home Conversion and Leasehold Loan Act	chap. 170	sec. 17(1)	Provincial Home Acquisition	316,736	397,656
Home Purchase Assistance Act	chap. 172	sec. 21(1)	Provincial Home Acquisition		
Industrial Development Incentive Act	chap. 43	sec. 1	Small Business Incentive Program	6,257,614	3,043,646
Industrial Development Incentive Act	chap. 43	sec. 4	Tourism Incentives Program	4,759,347	2,533,374
Industrial Development Incentive Act	chap. 43	sec. 5	Industrial Incentive Fund	28,229,348	30,972,977
Industrial Relations Act	chap. 212	sec. 123.1(4)	Productivity Fund		
Insurance for Crops Act	chap. 202	sec. 5	Crop Insurance Stabilization		
Land Title Act	chap. 219	sec. 274(2)	Land Titles Survey		
Livestock Protection Act	chap. 245	sec. 14	Livestock Protection	19,832	13,237
Lottery Act	chap. 249	secs. 6,7	Lottery Fund	156,410,584	109,992,523
Low Interest Loan Assistance Revolving Fund Act	chap. 44	sec. 2	Low Interest Loan Assistance Revolving Fund	424,395	852,010
Ministry of Lands, Parks and Housing Act	chap. 277	sec. 7(2)	Crown Land	5,821,925	67,726,926
Public Trustee Act	chap. 348	sec. 13	Office of the Public Trustee		
Public Trustee Amendment Act	chap. 11	sec. 13(3)	Office of the Public Trustee	7,963,260	6,341,303
Purchasing Commission Act	chap. 350	sec. 23.1(3)	Purchasing Commission Working Capital Account		
Revenue Sharing Act	chap. 368	sec. 3	Revenue Sharing Fund	285,997,143	253,704,900
Science and Technology Fund Act	chap. 69	sec. 4	Science and Technology Fund	28,752,781	
South Moresby Implementation Account Act	chap. 60	sec. 4	South Moresby Implementation—Forest Replacement and Forestry Compensation	3,823,275	2,940,612
Special Accounts Appropriation and Control Act	chap. 26	sec. 3	British Columbia Cultural Fund	1,696,773	1,579,753
Special Accounts Appropriation and Control Act	chap. 26	sec. 5(1)	Farm Income Assurance Fund	22,000,000	34,634,749
Special Accounts Appropriation and Control Act	chap. 26	sec. 6	First Citizens' Fund	1,745,182	1,829,588
Special Accounts Appropriation and Control Act	chap. 26	sec. 7	Forest Stand Management		4,515,003
Special Accounts Appropriation and Control Act	chap. 26	sec. 8	Habitat Conservation Fund	2,319,616	4,450,193
Special Accounts Appropriation and Control Act	chap. 26	sec. 9(1)	Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	1,717,420	1,373,359
Special Accounts Appropriation and Control Act	chap. 26	sec. 10	Physical Fitness and Amateur Sports Fund	1,401,827	1,703,850
Special Appropriations Act	chap. 40	sec. 2(1)	Downtown Revitalization		156
Special Appropriations Act	chap. 40	sec. 6	North East Coal Development		
Special Appropriations Act	chap. 40	sec. 7(1)	Provincial Computerization of Libraries		120,911

Statutory Spending Authorities
as at March 31, 1991—Continued

(Unaudited)

Act	Chapter	Section	Purpose	Amounts Accessed 1991	Amounts Accessed 1990
				$	$
Special Accounts—Continued					
Sustainable Environment Fund Act	chap. 27	sec. 5	Sustainable Environment Fund	198,897,721	
Transportation Capital Funding Act	chap. 73	sec. 4	Freedom to Move	547,677,252	
University Endowment Land Act	chap. 420	sec. 3(1)	University Endowment Lands Administration	1,783,266	1,728,128
Vancouver Island Natural Gas Pipeline Act	chap. 83	sec. 4(1),6(2)	Vancouver Island Natural Gas Pipeline Assistance	7,046,165	
Total Special Accounts				1,596,040,040	595,072,880
Special Funds					
Budget Stabilization Fund Act	chap. 8	sec. 6.1	Budget Stabilization Fund	925,489,787	500,000,000
Privatization Benefits Fund Act	chap. 23	sec. 4	Privatization Benefits Fund		11,592,344
Total Special Funds				925,489,787	511,592,344
Other Statutory Authorities					
Agricultural and Rural Development (BC) Act	chap. 7	sec. 4	Expenses—ARDA agreements		
Agricultural Land Commission Act	chap. 9	sec. 32	Expenses—commission		
Animal Disease Control Act	chap. 242	sec. 22	Administration expenses		
Auditor General Act	chap. 24	sec. 2	Expenses—Auditor General		
British Columbia Transit Act	chap. 421	sec. 14	Reimbursement—gasoline tax		
British Columbia Transit Act	chap. 421	sec. 20	Loans to the authority		
Cattle Horn Act	chap. 44	sec. 7	Livestock improvement	20,152	6,438
Constitution Act	chap. 62	sec. 64	Expenses—Legislative Assembly	200,201	163,203
Criminal Injury Compensation Act	chap. 83	sec. 2	Compensation—victims of crimes		2,742,886
Crown Proceeding Act	chap. 86	secs. 13,14	Payment of claims	595,092	22,193,463
Deficit Repayment Act	chap. 90	sec. 8	Payment of debt principal and interest		
Election Act	chap. 103	sec. 191(1)	Elections	1,724,760	7,155,454
Emergency Program Act	chap. 106	sec. 16	Disasters and civil defense		
Environment Management Act	chap. 14	sec. 6(1)	Sumac mine	501,229	574,060
Escheat Act	chap. 111	sec. 13(2)	Estate disbursement		
Expropriation Act	chap. 23	sec. 54	Property acquisition		
Farm Distress Assistance Act	chap. 122	sec. 6	Expenses—administration		
Financial Administration Act	chap. 15	sec. 11(2)	Payment of fee	1,857,819	
Financial Administration Act	chap. 15	sec. 13	Refunds		
Financial Administration Act	chap. 15	sec. 14(1)	Valuation allowances	40,662,404	12,568,579
Financial Administration Act	chap. 15	sec. 15	Extinguishment—debt	8,026	
Financial Administration Act	chap. 15	sec. 16	Remissions		
Financial Administration Act	chap. 15	sec. 20(3)	Expenditure of estimated recoveries		

Statutory Spending Authorities as at March 31, 1991—Continued

(Unaudited)

Act	Chapter	Section	Purpose	Amounts Accessed 1991	Amounts Accessed 1990
Other Statutory Authorities—Continued				$	$
Financial Administration Act	chap. 15	sec. 21	Special Warrants	202,520,220	64,553,778
Financial Administration Act	chap. 15	sec. 22(1)	Payments based on contributions		
Financial Administration Act	chap. 15	sec. 23(3)	Payments after fiscal year-end		
Financial Administration Act	chap. 15	sec. 24(1)(c)	Interest—revenue refunds	2,638,060	2,224,490
Financial Administration Act	chap. 15	sec. 32	Advances		
Financial Administration Act	chap. 15	sec. 33	Money not applied to be repaid		
Financial Administration Act	chap. 15	sec. 36	Power to invest		
Financial Administration Act	chap. 15	sec. 41.2	Special Fund loans		
Financial Administration Act	chap. 15	sec. 53	Public debt expenses	53,599,984	22,668,261
Financial Administration Act	chap. 15	sec. 56(1)	Expo wind-up	32,878	85,408
Financial Administration Act	chap. 15	sec. 56(1)	Insurance claims		
Financial Administration Act	chap. 15	sec. 58(1)	Payment of guarantees	3,850,000	2,075,000
Financial Information Act	chap. 8	sec. 3	Expenses—reimbursed		
Fire Services Act	chap. 133	sec. 12	Remuneration—local assistant		
Fire Services Act	chap. 133	sec. 16	Inquiry expenses		
Flood Relief Act	chap. 138	sec. 2	Flood costs	29,576,805	1,334,292
Forest Act	chap. 140	sec. 124(4)	Fire Suppression Program	37,628,795	16,232,681
Greenbelt Act	chap. 157	sec. 2	Preservation of greenbelt land		
Home Owner Grant Amendment Act	chap. 9	sec. 6	Home owner grant		
Hospital(Auxiliary) Act	chap. 177	sec. 3	Reimbursement of recovered expenses		
Human Resource Facility Act	chap. 185	sec. 1(1)	Grants—special homes and residences		
Income Tax Act	chap. 190	sec. 64	Administration expenses		
Indian Cut-off Lands Dispute Act	chap. 50	sec. 5	Payment of claims		4,125,927
Industrial Relations Act	chap. 212	sec. 112	Share of grievance costs		
Inquiry Act	chap. 198	secs. 8,17	Payments to Commissioners		
Inquiry Act	chap. 198	sec. 18	Royal Commission on Various Inquiries	3,252,675	669,456
Insurance Act	chap. 200	sec. 296	Refund—tax on insurance		
Insurance (Captive Company) Act	chap. 9	sec. 15	Administration costs		
Insurance Corporation Act	chap. 201	sec. 26	Excess liabilities paid to corporation		
International Commercial Arbitration Act	chap. 14	sec. 37	B.C. Arbitration Center		
International Financial Business Act	chap. 16	sec. 21	International finances		
Legislative Assembly Allowances and Pension Act	chap. 228	secs. 12,28	Expenses—Legislative Assembly		
Legislative Procedure Review Act	chap. 231	sec. 8	Expenses—review		
Livestock Act	chap. 24	sec. 9	Reimbursement of keeper (recoverable)		
Medical Service Act	chap. 255	sec. 8	Premium assistance payments		
Medical Service Act	chap. 255	sec. 12	Medical services		
Members Conflict of Interest Act	chap. 54	sec. 19	Commissioner's conflict of interest	111,528	

Statutory Spending Authorities as at March 31, 1991—Continued

(Unaudited)

Act	Chapter	Section	Purpose	Amounts Accessed 1991	1990
				$	$
Other Statutory Authorities—Continued					
Mines Act	chap. 28	sec. 17(2)	Mine improvement	96,359	
Motion Picture Act	chap. 17	sec. 16(a)	Film classification		
Municipal Act	chap. 290	sec. 25	Payment of provincial taxes		
Municipal Aid Act	chap. 291	sec. 2	Improvements		
Ocean Falls Corporation Repeal Act	chap. 7	sec. 2	Dissolution of Ocean Falls Corporation		
Okanagan Tree Fruit Authority Act	chap. 63	sec. 18	Okanagan tree fruit authority	1,679,534	
Ombudsman Act	chap. 306	sec. 4	Expenses—Ombudsman		
Pension Agreement Act	chap. 315	sec. 6	Payment of liabilities		
Pension (College) Act	chap. 316	sec. 9	Provide benefits		
Pension (College) Act	chap. 316	sec. 24	Expenses—administration (reimbursed)		
Pension (Municipal) Act	chap. 317	sec. 21(1)	Expenses—administration (reimbursed)		
Pension (Public Service) Act	chap. 318	sec. 27(1)	Expenses—administration (reimbursed)		
Pension (Public Service) Act	chap. 318	sec. 28	Payment—superannuation allowance		
Pension (Public Service) Act	chap. 318	sec. 45(3)	Death benefits fund		
Pension (Teachers) Act	chap. 320	sec. 21	Expenses—administration (reimbursed)		
Petroleum and Natural Gas Act	chap. 323	sec. 139	Safeguarding dangerous operations		
Police Act	chap. 53	sec. 7	Video camera use study		16,805
Property Purchase Tax Act	chap. 15	sec. 27	Administration costs		
Provincial Court Act	chap. 341	sec. 7	Salary and expenses—Judges		
Provincial Court Act	chap. 341	sec. 7.1	Compensation advisory committee		
Provincial Court Act	chap. 341	sec. 18	Inquiry legal counsel		
Public Service Act	chap. 15	sec. 49(3)	Early retirement incentive program		
Public Service Benefit Plan Act	chap. 344	sec. 5	Medical expenses—London, England		
Public Works Agreement Act	chap. 349	sec. 3	Administration expenses		
Queen's Printer Act	chap. 353	sec. 11	Business losses		
Residence and Responsibility Act	chap. 364	sec. 7(1)	Expenses—Board of Arbitration		
Riverbank Protection Act	chap. 369	sec. 12	Report preparation expenses		
School Act	chap. 61	sec. 167	Provincial repayments to board		
Sechelt Indian Government District Home Owner Grant Act	chap. 57	sec. 3	Grant		
Shelter Aid for Elderly Renters Act	chap. 385	sec. 3	Payment for rental assistance		
Statute Uniformity Act	chap. 395	sec. 4	Travel and personal expenses of board		
System Act	chap. 399	sec. 12	Payment of uneconomic commitments		
Teaching Profession Act	chap. 19	sec. 42	"College of Teachers"—expenses		
Tuberculosis Institution Act	chap. 416	sec. 4	Expenses—B.C. resident treated elsewhere		
Unclaimed Money Act	chap. 418	sec. 4	Payment of claims	404,863	163,677
Total Other				380,961,384	159,553,858

Ministry Related Financing Transactions—Summary for the Fiscal Year Ended March 31, 1991

(Unaudited)

	Actual—In Thousands		
	Receipts	Disburse-ments	Net Cash Source (Required)
Ministry of Advanced Education, Training and Technology	$	$	$
Discovery Enterprise Program. Loans (disbursements) are provided to the Discovery Foundation or its subsidiary to finance equity and debenture investments in advanced technology enterprises under the Discovery Enterprise Program. No repayments (receipts) are anticipated for1990/91.		9,996	(9,996)
Ministry of Agriculture and Fisheries			
Agricultural Land Development (Special Account) Loans (disbursements) are provided to agricultural producers for the clearing and development of agricultural land. Receipts represent estimated repayments of outstanding loan principal.			0
Crop Insurance Stabilization (Special Account) Advances (disbursements) are provided to cover deficits in the Crop Insurance Trust Fund that may arise due to payment of indemnity claims in excess of premium and other revenue in the Trust Fund. These advances are recovered (receipts) from crop insurance program premium revenue in subsequent years.			0
Farm Products Industry Improvements (Special Account)	10,184	10,184	0
Ministry of Attorney General			
Interest on Trusts and Deposits Interest (disbursements) is credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received from the investment of these funds (receipts).	9,736	9,736	0
Ministry of Crown Lands			
Crown Land (Special Account) Disbursements include loans for land development projects and mortgages, and for recoverable expenditure for land acquisition, servicing and development. Receipts represent repayment of loan principal and recovery of land acquisition and development expenditure.	1,795	3,583	(1,788)
Ministry of Energy Mines and Petroleum Resources			
Vancouver Island Natural Gas Pipeline Assistance (Special Account) Loans (disbursements) are provided to the Pacific Coast Energy Corporation to facilitate construction of a natural gas pipeline to Vancouver Island.		21,175	(21,175)

Ministry Related Financing Transactions—Summary for the Fiscal Year Ended March 31, 1991—Continued

(Unaudited)

	Actual—In Thousands		
	Receipts	Disbursements	Net Cash Source (Required)
	$	$	$
Ministry of Finance and Corporate Relations			
Low Interest Loan Assistance Revolving Fund (Special Account) Loans (disbursements) are provided by the province on a revolving basis under the Low Interest Loans Assistance program. Receipts represent estimated repayments on outstanding loan principal.	400	35	365
Provincial Home Acquisition (Special Account) Second mortgage loans (disbursements) are provided to eligible British Columbia home purchasers. Receipts represent repayments of outstanding second mortgage principal and proceeds of sale of mortgages.	7,150	3,128	4,022
British Columbia Transit (Gasoline Tax) Levy Advances (disbursements) are provided by the province to local transit authorities in respect of the British Columbia Transit (Gasoline Tax) levy (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations.	45,160	45,160	0
Land Tax Deferment Act. Local governments are reimbursed by the province for the property taxes of seniors and other qualified property owners which are deferred under this Act (disbursements). The property owner or the estate is required to repay the province all deferred taxes together with interest on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest).	2,233	5,937	(3,704)
Rural Area Property Taxes Advances (disbursements) are provided by the province to local governments and entities in rural areas in respect of local taxes and levies (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations.	87,246	89,142	(1,896)
Ministry of Health			
Hospital Innovation Incentive Program Loans (disbursements) are provided to stimulate investment in innovation by British Columbia hospitals. Receipts will represent repayment of the loans through efficiency savings.	301	2,890	(2,589)
Ministry of Regional and Economic Development			
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund (Special Account) Loans (disbursements) are provided jointly by the province and the federal government, on a revolving basis, for economic development activities. Receipts represent estimated repayments of outstanding loan principal.	424		424

Ministry Related Financing Transactions—Summary for the Fiscal Year Ended March 31, 1991—Continued

(Unaudited)

	Actual—In Thousands		
	Receipts	Disbursements	Net Cash Source (Required)
Ministry of Regional and Economic Development—Continued	$	$	$
Industrial Incentive Fund (Special Account) Loans and investments (disbursements) are provided to stimulate private sector investment and development for key sectors and projects under the Industrial Development Subsidiary Agreement or other agreements. Receipts represent repayments.	9,310	28,229	(18,919)
Small Business Incentive Program (Special Account) Loans (disbursements) are provided to assist small businesses to stimulate investment in aquaculture, business and industrial production facilities and equipment under the Small Business Incentives Subsidiary Agreement. Receipts represent the federal government contribution toward disbursements.	2,171	6,258	(4,087)
Tourism Incentives Program (Special Account) Loans (disbursements) are provided for establishing and improving tourism attractions under the Tourist Industry Development Subsidiary Agreement. Receipts represent the federal government contribution	2,380	4,759	(2,379)
Travel Industry Development Subsidiary Agreement Loans (disbursements) were provided to the travel and tourism industry under the terms of this federal-provincial agreement. Receipts represent repayments of outstanding loan principal. The receipts presented here include only the provincial share of the financing transaction. New loan authorizations have ended under this program. Outstanding loans will be repaid over the next several years.	131		131
Ministry of Social Services and Housing			
Social Housing (Special Account) Loans (disbursements) represent loan payments on properties administered by the Provincial Rental Housing Corporation. Receipts represent repayment of loan principal.	11,165	1,068	10,097
Total Financing Transactions	189,786	241,280	(51,494)

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[1] The purpose of this table is to show the receipts and disbursements for major financing transactions related to ministry programs, or administered by ministries, in order to fully disclose the government's financial transactions and provide documentation for the *Supply Act* which authorizes these transactions. Financing transactions do not affect operating revenue or expenditure or change the net equity of the province. They do, however, change the composition of the province's assets between cash and loans and other investments. As a result, they either increase or decrease the government's cash or borrowing requirements.

[2] Receipts represent only the recovery of the original advance, investment or loan principal (disbursements). Interest earned on outstanding advances, investments or loans is credited to the appropriate Special Account or to General Fund revenue.

Detailed Schedules of Payments for the Fiscal Year Ended March 31, 1991

(Unaudited)

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Summary of Payments for the Fiscal Year Ended March 31, 1991

(Unaudited)

	Salaries, Wages and Benefits[1]	Travel Expenses	Total Payments
	$	$	$
Indemnities and allowances paid to members of the Legislature	4,042,739		
Ministers	863,618	340,414	
Deputy Ministers or Equivalents	2,961,644	554,765	
Order in Council or Other Appointees	41,212,629	2,670,600	
Other employees	1,038,634,111	43,877,201	
Benefits	214,867,443		
Salaries, wages and benefits	1,302,582,184		1,302,582,184
Travel expenses		47,442,980	47,442,980
Payment of grants and contributions, and for supplies or services and fixed assets (page F 210)			13,831,040,667
Total Schedule of Payments (page E 7)			**15,181,065,831**

Indemnities, salaries, wages, travelling expenses and allowances as detailed in pages F 3 to F 61.

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[1] Payments made pursuant to employee benefit plans are included in benefits above. Total "Salary, wages and benefits" included amounts reported on the Schedule of General Fund Expenditure by Group Account Classification (E 7) as "Operating costs" ($527,300) and "Salaries and benefits" ($1,302,054,884).

Schedules of Indemnities and Allowances Paid to Members of the Legislature for the Fiscal Year Ended March 31, 1991

Member	Constituency	Sessional Indemnity[1] $
Barlee, B N	Boundary–Similkameen	56,834
Barnes, E O	Vancouver Centre	57,434
Blencoe, R K	Victoria	52,484
Boone, L R	Prince George North	57,234
Bruce, G P	Cowichan–Malahat	55,954
Brummet, A J	North Peace River	57,534
Cashore, J	Maillardville–Coquitlam	57,434
Chalmers, L	Okanagan South	62,234
Clark, G	Vancouver East	57,934
Couvelier, M B	Saanich and the Islands	51,584
Crandall, D	Columbia River	56,634
Cull, E	Oak Bay–Gordon Head	52,484
D'Arcy, C	Rossland–Trail	57,434
Davidson, K W	Delta	57,634
Davis, Hon. J	North Vancouver–Seymour	55,434
De Jong, Hon. H	Central Fraser Valley	59,842
Allowance as Deputy Chairman of the Whole		2,047
Dirks, Hon. H L	Nelson–Creston	55,434
Dueck, P A	Central Fraser Valley	57,434
Edwards, A	Kootenay	56,234
Fraser, Hon. R G	Vancouver South	55,434
Gabelmann, C S	North Island	57,334
Allowance as Opposition Whip		6,000
Gran, Hon. C M	Langley	55,434
Guno, L	Atlin	57,434
Hagen, A	New Westminister	57,334
Hagen, Hon. S B	Comox	55,434
Hanson, G W	Victoria	52,484
Hanson, Hon. L F	Okanagan North	55,434
Harcourt, M	Vancouver Centre	57,434
Allowance as Leader of the Opposition		39,000
Huberts, T	Saanich and the Islands	51,584
Jacobsen, Hon. N	Dewdney	55,434
Jansen, Hon. J	Chilliwack	55,434
Janssen, G	Alberni	57,434
Johnston, Hon. R M	Surrey–Newton	55,434
Jones, B	Burnaby North	57,034
Kempf, J J	Omineca	57,434
Loenen, N	Richmond	63,434
Allowance as Government Caucus Chair		789
Long, H	Mackenzie	62,334
Allowance as Deputy Government Whip		3,000
Lovick, D	Nanaimo	57,734
McCarthy, G M	Vancouver–Little Mountain	55,634
Marzari, D	Vancouver–Point Grey	56,334
Mercier, D M	Burnaby–Edmonds	55,434
Messmer, Hon. I C	Boundary–Similkameen	55,434
Michael, Hon. C C	Shuswap–Revelstoke	55,434
Miller, D	Prince Rupert	57,734
Mowat, D L	Vancouver–Little Mountain	56,134
Parker, Hon. D F	Skeena	55,434

Schedules of Indemnities and Allowances Paid to Members of the Legislature for the Fiscal Year Ended March 31, 1991—Continued

Member	Constituency	Sessional Indemnity[1] $
Pelton, F C A	Dewdney	55,634
Allowance as Deputy Speaker		19,500
Perry, T	Vancouver–Point Grey	56,534
Peterson, D G	Langley	63,334
Allowance as Government Whip		6,000
Pullinger, J	Nanaimo	56,134
Rabbitt, Hon. J T	Yale–Lillooet	61,642
Allowance as Deputy Chairman of the Whole		49
Allowance as Government Caucus Chair		4,208
Ree, A	North Vancouver–Capilano	62,934
Allowance as Deputy Chairman of the Whole		156
Reid, W E	Surrey–White Rock–Cloverdale	55,734
Reynolds, J D	West Vancouver–Howe Sound	56,134
Richmond, Hon. C H	Kamloops	55,434
Rogers, Hon. C S	Vancouver South	56,434
Allowance as Speaker		39,000
Rose, M W	Coquitlam–Moody	57,334
Allowance as Opposition House Leader		6,000
Savage, Hon. J L	Delta	55,434
Serwa, Hon. C	Okanagan South	61,442
Sihota, M	Esquimalt–Port Renfrew	52,484
Smallwood, J	Surrey–Guildford–Whalley	56,934
Smith, Hon. S D	Kamloops	55,434
Strachan, Hon. W B	Prince George South	55,434
Vander Zalm, Hon. W N	Richmond	55,434
Vant, N	Cariboo	56,334
Veitch, Hon. E N	Burnaby–Willingdon	55,434
Weisgerber, Hon. J S	South Peace River	55,434
Williams, R A	Vancouver East	57,434
Allowance as Oppposition Caucus Chairman		6,000
Zirnhelt, D	Cariboo	56,634
		4,042,739

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[1] "Sessional indemnity" includes annual indemnity, expense allowance, capital city allowance and salary authorized by section 2, 3 and 5 detailed salary of the *Legislative Assembly Allowance and Pension Act*. Additional salaries paid to the Premier and Ministers are included in the list of Ministers and Order-In-Council appointments.

Schedule of Salary and Travel Expenses for Ministers, Deputy Ministers or Equivalents

for the Fiscal Year Ended March 31, 1991

MINISTERS	Salary $	Travel $
Vander Zalm, Hon. W N, Premier	45,000	6,084
Brummet, A J	27,356	4,054
Couvelier, M	37,820	34,017
Davis, Hon. J	39,000	8,091
De Jong, Hon. H	11,511	2,811
Dirks, Hon. H L	39,000	15,526
Dueck, P A	6,428	1,220
Fraser, Hon. R G	39,000	18,547
Gran, Hon. C M	39,000	5,090
Hagen, Hon. S B	39,000	37,871
Hanson, Hon. L F	39,000	17,244
Jacobsen, Hon. N	39,000	2,843
Jansen, Hon. J	39,000	10,425
Johnston, Hon. R M	39,000	6,085
Messmer, Hon. I C	39,000	8,247
Michael, Hon. C C	39,000	14,218
Parker, Hon. D F	39,000	10,483
Rabbitt, Hon. J T	11,511	3,249
Reynolds, J D	26,908	10,673
Richmond, Hon. C H	39,000	10,213
Savage, Hon. J L	39,000	19,896
Serwa, Hon. C	11,511	6,879
Smith, Hon. S D	22,573	18,421
Strachan, Hon. W B	39,000	28,931
Veitch, Hon. E N	39,000	16,102
Weisgerber, Hon. J S	39,000	23,194
Total	863,618	340,414

DEPUTY MINISTERS AND EQUIVALENTS	Salary $	Deferred Compensation $	Travel $
Allan, J	77,446	2,043	18,927
Allen, D E	32,072	4,887	11,338
Armstrong, G	41,325	53	2,093
Brent, A W	101,176	62	6,578
Butler, R K	106,236	65	10,570
Collins, M V	101,177	5,259	13,651
Cook, J W	93,950	58	16,302
Dalon, R	101,177	9,969	39,398
Denhoff, E A	101,177	11,489	31,172
Desharnais, W J	105,270	1,014	18,484
Doney, R L	101,177	6,006	23,081
Dubas, P S	15,777		1,340
Edwards, E R A	51,603		6,105
Emerson, D L	110,421	68	18,335
Greenaway, L	101,177	62	26,719
Hackett, B A	31,010	5,949	8,016
Halkett, P	106,236		16,489
Heywood, C G	100,219	177	9,577
Horswill, D H	105,203		24,794
Hughes, E N	52,142	21,098	7,701
Kelly, I A	101,176	62	24,822
Lovelace, J C	15,102		3,175
MacGregor, E R	101,177	62	10,826
MacLeod, K J	101,177		31,423
Mullins, G	101,177	62	22,553
Murray, D T R	101,177	62	12,315
Peel, A L	107,329	627	16,537
Plecas, R S	106,236	65	37,747
Rhodes, F A	24,792	73,915	5,060
Seitz, L	62,340	62	20,675
Smith, M H	101,177	2,043	10,042
Stackhouse, S	97,630	539	16,474
Strawczynski, K	63,793	899	9,510
Van Haaften, A	87,109	7,624	22,936
Total	2,807,363	154,281	554,765

Note: Up to October 1, 1988, Deputy Ministers were able to defer up to 15% of annual compensation. These payments reflect payout of previously deferred compensation, vacation time not taken or other lump-sum payments. They do not include employee benefits.

Schedule of Salary and Travel Expenses for Order–In–Council or Other Appointees

for the Fiscal Year Ended March 31, 1991

	Salary $	Travel $
Ainsworth, D G	45,895	801
Aisenstat, J C	10,383	2,362
Albertini, K E	108,158	3,287
Albrecht, P	49,485	1,055
Alde, C N	24,035	
Aldrich, G C	27,944	
Alford, P	34,392	
Allan, John	17,492	4,902
Allen, D E	58,366	17,439
Allen, M S	18,731	
Allen, P	25,660	
Allison, K	4,500	1,521
Allison, M F	1,794	
Almond, G R	59,632	7,300
Alton, D A	27,706	502
Anderson, R E	24,770	
Anderson, S	37,644	
Andrascik, S M	28,147	
Anholt, D M	83,969	5,000
Armstrong, G	49,711	17,643
Arnet, E H	42,592	526
Arnold, E A	90,555	1,769
Arnold, J	33,118	
Arnold, L	87,304	31,098
Arnott, K L	19,946	
Ashlee, S L	10,957	99
Ashley-Smith, L	4,190	
Ashton, M	21,131	
Atkins, L M	7,737	
Auerbach, W I	70,767	3,644
Austin, J W	8,191	
Auxier, N J	97,665	1,706
Azlen, C	24,900	
Babb, L	31,390	6,027
Bacon, H G	5,381	
Baker, G J F	97,665	2,294
Baker, L F	54,392	5,760
Bakony, C E	97,665	3,716
Baldner, H E	24,100	1,298
Balon, D A	32,994	
Bannerman, S E	28,296	
Banning, J	27,598	851
Barker, B J	17,589	
Barker, H W	1,196	
Barnard, A J	88,406	4,934
Barnett, C C	97,665	11,992
Barr, L R	63,461	8,210
Barrette, P R	14,177	
Barron, J	35,232	
Bartel, L J	8,599	174
Barton, J A	65,478	7,350
Bastien, R B	60,782	3,480
Bastin, B E	97,665	342
Baxter, G M A	24,796	
Beach, F T	27,944	
Bedard, O E	85,726	18,615
Beeby, W I	66,740	800
Beecroft, C A K	38,618	
Behncke, J	97,665	7,031
Beischer, S D	26,594	
Bell, B A	13,276	
Bender, G A	32,994	
Bendrodt, E H	97,665	560
Benner, J A D	30,510	
Bennett, J M	38,122	97
Benson, D T	101,180	10,101
Benson, I T	66,764	664
Berry, J	3,239	
Best, L E	2,978	
Bezzegh, K	32,276	
Bibby, J D	82,394	1,989
Bigwood, R L	23,494	
Black, D	27,944	
Blair, W A	97,665	5,828
Boalch, R B	35,700	
Bodnar, L J	24,083	
Boeckh, I	10,135	103
Boldt, D L	24,542	
Boone, P A	51,484	5,725
Borowicz, M C	97,665	1,825
Bosscha, A	897	
Boston, M	23,416	
Bourk, L	692	
Boyle, S L	23,631	1,312
Boznianin, H	3,230	
Bozzer, R	61,534	11,239
Bracey, G E	1,150	
Bracken, J K	12,020	674
Bradley, V H	11,438	
Braga, E	897	
Brahan, L C	97,665	827
Brandie, L J	42,990	1,151
Brecknell, E R	42,447	4,354
Brecknock, D T	1,196	
Bright, H A	10,018	
Brinson, K I	16,841	
Brockley, A S	1,196	
Brodersen, B W	32,577	
Brown, D M	50,154	4,695
Brown, L M	25,493	
Brown, R	4,429	213
Bruce, C J	46,203	851
Bruce, V M	38,122	
Bryan, R E	25,845	
Buchan, R	68,187	8,044
Buchhorn, R W	34,448	15,527
Bullen, C	50,714	3,232
Burgart, L	34,104	3,504
Burke, E M	49,283	1,994
Burley, F C	1,300	
Bush, G A	342	
Butler, D P	38,842	
Byrne, B P M	5,723	
Cain, J V	83,335	5,131
Caldwell, H A	1,794	
Campbell, D R	97,665	1,135
Campbell, H M	53,719	4,380
Campbell, L W	62,715	3,333
Campbell, R J	22,692	
Campbell, S N	24,488	
Cantelon, K	59,632	4,230
Cardiff, W E	21,542	
Cardin, R V M	38,122	
Carlgren, D C	41,320	3,724
Carlson, L M	22,015	
Carmichael, W J	38,327	2,196
Carpenter, F D	52,538	5,922
Carr, H E	32,544	460
Carson, J R	57,060	162
Cernoia, N A	19,868	
Chalmers, R T	1,794	
Chandler, P E	56,845	9,534
Chaperon, L F	97,665	997
Cheston, C A	21,110	
Cheston, W C	94,698	37,167
Chilton, C R	51,975	9,398
Chimko, M	21,542	
Chiu, S S	37,398	
Cho, L G	42,522	672
Choquette, C M	25,356	363
Christensen, S W	33,206	2,086
Christenson, D G	1,196	
Chung, L	36,698	18
Ciceri, R A	68,598	7,731
Clair, A J	24,152	
Clancy, D L	87,150	3,859
Clare, L P	97,665	2,045
Clark, A R	31,847	
Clark, M W	59,832	1,298
Clark, P H	83,335	7,063
Clark, S G	40,944	5,633
Close, A L	86,676	2,337
Coates, M	38,842	
Cobley, J R	9,994	
Cochran, S	5,147	
Collings, P D	97,665	2,860
Collingwood, N C M	97,665	1,009
Collins, D S	97,665	3,782
Collins, J E	27,944	
Collis, R E	70,768	6,404
Cook, W Y	25,601	
Cooley, K H	38,170	
Copley, B D	87,250	11,401
Costello, M	93,918	19,082
Cott, D W	76,983	5,980
Coughlin, E L	16,698	
Cowan, J E	9,966	
Cox, G	26,359	
Craig, I W	45,708	7,329
Craig, W G	97,665	
Craig, B	6,065	
Crawford, J	17,574	
Cronin, E J	97,665	296
Cronin, R F	92,679	9,638
Crosman, J E	38,498	1,064
Crothers, W R	10,001	
Crowder, J S	79,384	3,862
Culbertson, S F	80,952	42,205
Cundliffe, J S	1,794	
Currie, D J	10,850	
Cuthbert, J R D	88,026	28,396
Danyliu, A D	68,828	943
Davidson, J	45,803	1,642
Davies, J L	98,792	7,488
Davis, B K	97,665	3,239
Dawson, G	24,514	29
De Bruin, M	23,709	232
De Jong, B D	23,086	
De Villiers, J	42,071	1,914
Decaria, R E	7,609	
Decasseres, D J	34,187	
Decker, K E	25,908	
Del Bianco, E	4,500	1,538
Delamont, D R	1,794	
Dempsey, W L	9,246	66
Denney, N J	53,719	1,584
Denroche, G S	87,147	543
Deptuck, R S	1,495	

Salary includes regular base pay, overtime and lump–sum payments and does not include employee benefits.

	Salary $	Travel $
Depuit, M	26,594	
Deveau, W L	28,527	
Devine, A P	90,815	2,614
Devitt, T D	12,396	114
Devlin, D A	2,990	
Dickie, L	48,425	2,663
Diebolt, W J	104,142	14,574
Diemer, C	39,297	1,520
Dilalla, A M G	1,495	
Diraddo, S	28,553	
Dixon, I D	43,028	1,358
Dobbie, B	22,294	
Dodd, M G	7,614	
Dokken, A	20,539	
Dolding, B A	11,973	
Dollis, B L	36,812	2,259
Donaldson, A W	101,586	7,862
Donnelly, T P	41,909	
Doolan, K J	101,586	2,183
Dorsey, J	5,279	
Doswell, J A	7,888	
Dougan, P	41	
Downie, G W	53,719	5,517
Doyle, D P	95,150	23,755
Driedger, D M	23,532	
Driscoll, P T	54,640	1,517
Drysdale, J A W	97,665	812
Dumala, R	76,060	6,469
Dunbar, E N	56,880	3,079
Dunn, K P	26,395	
Dunn, M E	76,712	
Eastman, D L	33,998	25
Eastwood, D	13,470	
Eaton, B	79,268	22,032
Eden, G C	27,955	
Edgar, J D	83,335	11,463
Edgell, F G	91,261	10,429
Edwards, D G	1,794	36
Edwards, E R A	46,067	16,438
Eely, P	21,712	
Eirikson, K J	28,790	835
Ell, G A	18,955	
Enderton, S W	97,665	15,420
Erickson, L	897	
Erskine, M	46,165	805
Evans, N M	2,990	192
Eve, C J	31,992	214
Fabbro, R G	97,665	6,805
Fawcett, J A	4,283	
Fedje, G	29,605	
Ferguson, A	7,813	
Ferguson, H J	21,578	
Ferris, T L	27,733	
Filmer, A	97,665	4,730
Firth, G I	38,843	
Fisher, B L	65,033	1,655
Fisher, I D	54,764	2,058
Fleming, J R	92,978	20,984
Fletcher, W L	37,831	199
Florendo, B	32,349	
Food, R A	89,875	19,234
Foote, C W	66,740	5,031
Forde, G A R	368	
Forward, R B	1,794	
Foster, L T	87,250	7,088
Foster, R L	24,463	
Fraser, A	24,765	
Fraser, I G	76,473	336
Fraser, J W	1,794	
Fratkin, R D	69,493	3,123
Freeman, C E	874	
Freeman, M S	34,835	253
Friesen, B	29,824	
Friesen, N	89,025	4,294
Fullerton, T R	56,845	7,140
Furry, J E	20,756	
Gage, D	8,643	1,330

	Salary $	Travel $
Gale, C	40,282	627
Gale, M	31,812	
Gann, S J	49,136	2,869
Ganong, J E	83,335	31,643
Gardener, J F	44,254	
Gardom, G B	89,875	30,485
Garland, P A	34,441	
Garrett, B A	20,821	
Garrett, M	26,229	
Garrow, V	26,822	
Gartshore, G	4,500	2,190
Gelz, R	2,093	
Geoghegan, M	33,206	561
George, G A	54,637	3,667
Gibbs, R G	34,036	284
Gibson, C A	21,542	
Gilbert, J A	39,384	
Gilchrist, I	52,240	
Giles, A R	1,620	
Giles, J G	42,703	395
Gilliland, J	8,414	
Gillis, G D	97,665	2,037
Gilmour, G H	97,665	9,193
Giraud, T S B	38,471	4,105
Girling, R F	1,196	
Giroday, S E	97,665	13,675
Gislason, G H	56,879	1,594
Glen, F E	23,556	359
Gobbett, A R	59,632	8,182
Godfrey, J	22,538	828
Goff, B J	79,384	3,663
Goossen, S L	27,201	
Gordon, J P	97,665	4,963
Gordon, L J	24,343	
Gordon, W	38,811	118
Gosney, V E	49,523	
Gotto, G	22,972	
Gould, D C	138	
Goulet, L S	43,403	2,203
Govan, P R	97,665	10,065
Gove, T J	69,493	1,051
Graham, E D	897	
Graham, J B	93,918	17,447
Graham, L K	1,196	
Graham, R C S	97,665	3,243
Graham, R J	65,445	5,253
Grandison, R D	97,665	730
Grant, L	24,486	
Graupe, G A	1,196	
Green, F S	97,665	4,026
Greenman, C	20,399	
Greenwood, M	2,209	
Greer, D M	97,665	5,172
Gregg, L M	73,520	3,528
Greig, R W	24,416	319
Griffith, A M	29,318	
Grist, W G E	101,586	2,594
Groberman, J R	97,665	2,109
Guertin, J V C	1,841	
Guy, E	59,832	633
Hackett, B	57,711	12,664
Haddow, A V	29,318	
Haddow, M	23,743	
Hagmeier, E H	42,479	
Hall, J R W	38,733	2,082
Hallam, G	21,542	
Halle–Ross, L	29,306	
Hallsor, B	26,323	1,547
Halvorson, E A	2,093	
Hamblin, L E	1,196	381
Hamilton, C V	2,392	
Handley, C	4,500	1,582
Harkness, G C	83,284	7,073
Harms, H M	35,067	1,072
Harper, D	21,542	
Harrington, J	5,004	
Harris, M E	14,023	

	Salary $	Travel $
Harris, W J E	34,519	
Hartt, L D	26,893	1,519
Harvey, S R	85,664	18,515
Harvey, T	38,839	
Hatch, G W	87,303	19,641
Hatlen, E	807	
Hatton, W D	40,292	3,602
Hayman, M	1,196	
Hayward, R J	87,303	3,794
Hazle, P	22,839	577
Heaney, J	37,075	1,850
Heath, R E	2,093	
Hebden, D	22,661	
Heighes, K M	25,277	
Heighton, R A	50,943	146
Heinekey, R B	53,719	7,397
Heinrich, J H	99,220	6,649
Henley, I G	93,908	5,457
Hennis, J	32,812	
Henschel, L S	22,689	554
Hesseln, C I R	32,552	
Heyer, M R	20,095	
Hibbins, D A	82,477	6,641
Hickey, M P	27,944	
Hill, M	27,944	
Hill, M S	53,719	4,203
Hobson, V	29,181	
Hogan, B A	29,747	
Hogan, P V	71,371	2,837
Hogg, G S	83,284	2,983
Hollett, S R	87,303	23,203
Holmes, D R	97,665	927
Holt, L P	22,343	
Hoopes, L	14,664	
Horn, J W	101,586	7,190
Horton, D	43,076	2,337
Horton, J C	25,950	
Howard, J D	27,183	
Howell, M J	38,122	172
Hoy, B G	10,893	1,493
Hrick, W A	36,596	3,585
Hubbard, J M	97,665	8,385
Hudson, R E	97,665	3,408
Hudson, T	23	65
Huff, J E	38,843	
Hughes, G	29,718	
Hughes, H	63,461	938
Huls, D L	53,719	6,166
Humphrey, B A	34,698	1,607
Humphreys, B G	60,952	3,958
Hunt, D M	1,196	
Husband, K J	97,665	3,600
Husdon, J T R	63,450	20,873
Hussain, R	24,874	
Hutchings, C S	83,335	7,291
Hutton, J B	1,196	
Hyde, P A	97,665	4,660
Hyndman, D M	102,335	10,821
Ip, S K	29,388	
Isaac, C D	26,077	
Ishkanian, V A	3,919	
Ivens, L	26,594	270
Iverson, E L	97,665	7,994
Ives, R L	27,944	
Jackman, P K	87,303	10,056
Jackson, L M	20,310	
Jaffer, G	33,068	
James, C H	69,731	10,149
Jansen, S L	23,297	
Jansen, A C	31,544	
Janzen, S B	46,628	228
Jensen, S	1,483	
Jessop, V L	40,091	234
Joe, J I D	98,669	10,287
Johima, H F	22,640	
Johnson, G H	91,654	150
Johnson, J H	41,676	

	Salary $	Travel $
Johnson, L M	9,488	
Johnson, R E	7,358	
Johnson, S A	29,318	
Johnson, L J	4,595	
Jolly, C D	59,632	8,500
Jones, D	4,500	1,655
Jones, B	400	
Jones, J	2,502	
Joyce, B M	101,586	1,095
Julien, R C	25,559	
Kado, K	27,944	
Karadontis, E K	14,527	
Karagianis, R	5,947	
Kaweski, T	5,004	
Keithly, N S	64,422	3,148
Kelly, R	65,202	6,633
Kelsey, B W	87,250	23,099
Kemp, L R	34,542	405
Kempling, J S H	83,335	13,707
Kennedy, T J	56,617	5,634
Kenney, J H	41,320	1,049
Kenning, A V	50,259	
Kern, M J	40,920	
Kidd, D A	19,531	200
King, D L	21,542	
King, J	28,418	
King, L	43,767	1,851
King, L E	36,868	394
King, W T	27,944	
Kipp, J D	1,794	
Kirker, G	12,187	
Kirkpatrick, P	101,586	2,283
Kitchen, M	7,720	176
Kitchen, W J	97,665	1,171
Klinger, W W	97,665	13,437
Klovance, N M	4,525	
Kneebone, L	31,303	
Konrad, J	81,270	
Kotler, L	12,239	287
Kouwenhoven, Y	24,487	
Krauseneck, L	2,093	
Krenbrink, S	20,462	
Krieger, L M	37,398	
Kristianson, E	5,004	645
Kruger, G M	33,685	6,417
Kuash, T J	71,696	95
Kukucha, K A	26,141	851
Kurian, J	27,944	
Kushniruk, T	1,196	176
La Vertu, K	26,864	
Labh, J C	22,957	
Laity, N	46,297	
Lambeth, A F	480	
Lamoureux, J M	20,716	
Landry, K	24,760	
Lang, C G	484	
Lang, S C	29,747	
Langdon, C	26,987	67
Langford, A L	94,824	2,690
Langford, E	1,809	
Larsen, A E	38,842	194
Laschuk, M	23,899	
Lau, E H L	23,660	
Lawrence, P R	97,665	3,788
Lawson, M	43,470	1,324
Layton, J D	97,665	9,688
Lazar, C D	97,665	1,813
Leach, M E	40,386	
Leader, B K	38,565	1,417
Leake, C H	1,196	
Lee, R S	7,358	
Leech, B M	4,432	
Leigh, P	15,154	
Leighton, T D	37,401	569
Lemiski, R J	97,665	1,796
Leska, L G	25,077	
Letts, D	24,727	
Leung, A C	29,460	
Levis, D M	97,665	15,778
Lewis, R J	28,001	
Lewis, W S	24,571	
Lewis, K	4,672	
Lewis, P	21,683	
Libby, K J	101,651	1,367
Liivam, J M	1,196	
Lindner, G K	11,311	
Little, C R	27,183	
Lloyd, E S	49,544	5,850
Locken, D	23,494	
Logan, H D	1,495	
Logie, B	51,363	8,977
Longpre, R S	84,088	3,347
Lory, D	66,712	7,453
Lovelace, J C	79,921	14,262
Lowrie, M J	25,292	
Lundeen, M A	41,320	2,619
Lunn, [illegible]	74,751	7,260
Lyons, D A	906	
Lytwyn, J R	42,822	2,529
MacAlpine, M I	97,665	3,243
MacArthur, C B	97,665	4,531
MacArthur, D H	53,719	8,643
MacDonald, I	66,740	10,883
MacDonald, I K	23,058	
MacDonald, J	87,303	15,033
MacDonald, W G	97,665	1,850
MacDonald, J E	16,081	46
MacEachern, J H	43,775	1,546
MacFarlane, R B	97,665	8,155
MacIntyre, J L	57,472	360
MacIsaac, R J	2,691	
MacKenzie, A W	69,493	890
MacKenzie, B D	40,944	1,980
MacKie, G L	1,495	
MacKinnon, R E	36,121	
Maclachlan, A C	29,978	
MacLean, I	50,023	6,868
MacLeod, W	49,208	2,308
Mae, O A	897	
Mah, N H	24,656	
Maki, K P	345	
Mann, J	6,374	
Marcy, N G	1,196	
Marley, C J	24,210	
Marquis, B I	26,195	
Marshall, A M	4,181	
Marshall, J D	51,928	
Marshall, S K	38,842	668
Marshall, M	8,563	
Marson, D B	99,666	20,996
Martin, G R	87,649	6,886
Martin, N	72,929	6,531
Mason, M	34,171	876
Masselink, J N	84,631	17,303
Mathers, J	5,004	208
Matheson, B J	56,929	986
Mattes, I T	46,071	194
Maughan, P L	97,665	372
Maykut, J	91,657	3,057
Mayner, L L	1,200	
Mayoh, K A	84,966	4,570
McAlary, J H	11,513	
McArthur, C	25,370	
McAuley, A	25,771	
McCall, S A	37,078	
McCallum, J M	26,594	
McCallum, W C	101,586	3,820
McCarthy, J L	97,665	985
McCoy, S E	16,154	
McCulloch, M R	1,196	
McDonald, D D	24,570	
McDonald, H	87,225	5,844
McDonell, N	34,392	542
McDowall, A W	3,785	
McDowell, J L	25,513	
McGee, T D	97,665	161
McGivern, H J	97,665	1,134
McGregor, L E	38,122	1,635
McGrew, P J	42,964	1,519
McIntyre, J G	98,661	9,349
McKeown, B R	87,225	15,182
McKinnon, I	83,811	4,900
McKinnon, T P	1,794	307
McLaren, R J	25,358	
McLean, L	33,723	
McLellan, B A	52,563	4,101
McLeod, D J	1,794	
McMillan, J A	51,911	
McNeil, C C	17,978	
McQueen, R	97,665	1,284
McRae, G B	87,666	14,767
McReynolds, W P	83,511	11,778
McTavish, D	207	
McWhirter, R D	1,196	
Meagher, T W	49,968	2,481
Melland, A	2,691	
Memory, C S	68,349	3,725
Mercer, T L	9,941	
Merluk, W	37,919	
Merner M, M	52,897	8
Merrifield, J D	23,636	
Messenger, A	72,025	3,903
Messier, D Y	57,692	3,185
Metzger, R W	101,651	8,123
Michaluk, L	6,825	
Michener, I M L	7,429	1,666
Miele, S	29,318	
Miles, R A	1,495	
Milkert, J L	26,594	
Millard, L	37,931	14
Miller, E V	16,605	
Miller, K B	66,462	8,842
Miller, G L	12,214	
Milmine, M E	615	
Mitchell, J	27,902	
Mitchell, L L	10,741	
Mitchell, W	27,944	
Mitten, D B	999	
Mochrie, J A	84,142	2,391
Moestell, M A	32,288	219
Moger, S	31,992	452
Molsberry, J L	29,318	4,968
Mondin, M R	97,665	3,925
Moore, G J A	53,553	2,564
Moore, G S	32,547	
Morfitt, G L–Auditor General	104,142	8,078
Morris, G M	18,341	2,063
Morrison, K M	16,806	1,025
Morrison, D L	18,838	
Morrison, S	7,512	
Mortimore, M J	26,594	
Morven, H B	897	
Moser, G A	93,918	13,528
Moss, D E	10,893	
Mowatt, J	21,542	
Mullins, W J	59,832	986
Munro, E L	88,346	1,875
Munro, N E	2,008	
Murphy, M A	38,122	
Murphy, S L	41,854	500
Murray, J F	36,689	
Myers, D R	32,139	
Nedzelski, E M	14,112	
Neesham, M	5,443	
Nelson, C D	87,303	16,747
Nelson, G M	3,327	
Ness, M J	1,196	
Newlands, J D V	77,924	8,923
Newman, D E	59,632	8,096
Newton, L D	53,719	6,441

	Salary $	Travel $
Nichol, S	3,335	
Nicholson, B A	38,662	5,382
Nicol, R A	42,990	933
Nightingale, E W	34,091	
Nimsick, L A T	97,665	3,406
Nitikman, R C	79,384	3,723
Niven, E A	33,760	
Norman, S L	23,419	
Northcott, P L	1,196	
Northrup, C P	1,196	
Nyberg, D K	31,930	
Nykipilo, L	26,564	
O'Brien, P M	69,216	8,575
O'Riordan, J	85,933	28,836
O' Donnell, E	97,665	6,208
Ofner, J H	4,756	
Olague, C R	13,348	
Olsen, S E	620	
Opheim, A G	1,196	
Ormiston, D	5,381	
Ostergaard, P	77,255	12,809
Ottens, J H	25,292	
Otter, I A	63,893	1,159
Overend, D B	97,665	11,222
Owen, S D–Ombudsman	111,318	18,614
Paddon, H M	37,398	61
Page, K D	97,665	8,756
Painter, J I	38,843	
Paluck, D E	8,489	80
Pang, C	28,468	
Paradis, J B	97,665	1,704
Paranich, D	12,088	
Paris, C A	23,438	
Parker, B	13,626	910
Parker, D	102,273	14,182
Paton, N A	79,384	6,076
Pattee, R P V	83,335	16,885
Patterson, A N	101,586	2,198
Paul, E J	1,196	
Pauwels, F G	31,992	
Pavlik, M	6;280	
Pawluk, L A	59,103	550
Payne, R W	51,975	2,624
Peain, W N	53,719	6,835
Pearson, B L	28,633	
Pechet, C	54,420	580
Peden, M A	24,727	
Pendleton, D R	97,665	978
Pescod, S	54,339	12,969
Peters, W M	38,122	
Petras, T	66,617	5,612
Phillips, D A	52,659	701
Pidgeon, D	26,594	
Pitt, C E	5,381	
Plamondon, W	22,707	220
Plensky, C A	24,486	
Podger, M S	6,417	
Poirier, J A A	15,107	
Poitras, M T	27,944	
Polsky, S L	64,154	2,999
Poole, C	21,423	
Poole, D J	460	
Poole, R	97,665	680
Postlethwaite, J H	1,196	
Powell, E D	63,461	7,495
Powers, R E	101,586	6,601
Premack, L L	52,897	
Prescott, S L	45,932	13,284
Preston, W H	54,211	6,043
Preyde, A	32,014	109
Price, J L	38,679	
Price, N Y	7,355	
Puhach, M S	97,665	3,233
Pylypchuk, V	84,088	3,688
Pyper, T J	87,303	23,313
Rae, M E	67,614	1,005
Rafferty, P	74,385	7,589
Ralph, K J	28,380	
Ramsay, D W	11,269	969
Ramsay, L	9,288	
Randle, J T	1,196	
Rapier, N C	25,476	
Ratz, W	48,726	9,257
Ratzliff, B W	42,964	1,955
Ray, C D	25,998	
Rayfuse, L B	28,001	
Rayner, C E	17,411	
Read, A W	53,719	10,643
Redman, B A	27,145	
Reed, D C	97,665	4,845
Reichert, K J	43,753	3,266
Reid, D	66,740	10,027
Reid, H F	25,292	205
Reid, K R	21,783	
Reimer, N	5,004	32
Reine, K I	31,637	214
Renwick, R J	66,740	7,314
Rice, J C R	85,588	5,999
Richardson, R W	598	246
Richmond, V D	41,311	13,122
Ridlon, L A	11,033	
Riva, A M	35,599	
Rizzi, E	43,640	1,301
Robbie, D P	33,431	9
Robbins, P R	46,298	
Roberts, C A	34,124	
Roberts, J M	60,442	4,555
Roberts, M A	24,118	
Roberts, P	17,803	339
Robertson, D J	24,488	
Robertson, M W	43,539	3,570
Robertson, R	2,235	
Rodgers, W J	20,660	
Rogers, G L	1,133	
Rollins, S E	49,211	217
Romilly, S R	97,665	4,298
Roper, T	18,363	25
Ross, C T	28,001	
Rounthwaite, A E	97,665	6,408
Rumsey, S C	85,115	15,104
Ruttan, C A	23,632	
Sakalauskas, A J	81,770	9,777
Sampson, J	12,183	
Sandsmark, J D	23,551	
Sarich, A	44,112	3,192
Sather, E A	97,665	1,162
Saunderson, B H	19,909	3,470
Scarlett, E D	97,665	1,783
Scherling, K J	97,665	406
Schmidt, E D	97,665	13,138
Schudeleit, I A	1,196	
Scott, M K	30,554	
Scow, A J	97,665	19,043
Sears, W	14,409	
Selkirk, I M L	52,521	6,419
Semeniuk, J P	11,098	
Sethen, S R	1,495	
Shaffer, C A	41,218	6,509
Shaw, J K	93,532	2,135
Shaw, S T	32,077	46
Shearer, D R	21,542	
Sheffield, H	46,871	196
Shilliday, S	16,905	
Shillington, I M	38,527	
Shillington, S S	57,753	17
Shillington, V	31,660	
Shortt, C	11,915	
Shout, H	3,236	
Shout, L	2,905	
Shupe, T W	101,651	11,819
Sievewright, H	27,944	
Silver, R M	83,335	11,027
Simm, E A	53,088	8,810
Simpson, D R	97,665	7,802
Simpson, R	16,719	46
Simpson, S A	21,734	
Sinclair, G G	97,665	5,016
Sinner, A	10,858	181
Sivertson, L E	92,975	21,876
Skelhorne, R G	97,665	7,444
Slanina, M	27,427	3,758
Slydell, C G	26,649	
Smigel, J	59,632	3,372
Smith, B	41,668	8,309
Smith, B	11,511	
Smith, C E	68,079	7,015
Smith, D E	41,500	
Smith, K A P D	97,665	1,846
Smith, L W	97,665	2,795
Smith, T C	97,665	3,423
Smith, W F	25,926	
Smith, B	5,004	
Smithson, V D	446	
Smyth, D I	97,665	5,009
Soles, V	14,738	
Somerton, P M	33,141	
Soon, F	34,037	
Sopow, E	104,429	20,031
Sorenson, L M	23,030	
Southwell, S V	33,039	
Spence, A J	97,665	1,530
Sperry, D L	97,665	11,197
Spooner, D W	53,719	4,897
Spooner, P A	26,336	
Spring, L M A	32,129	
St Michael, S A	32,352	
St Pierre, L A	575	
St–Pierre, C	25,182	
Stack, C L	28,160	204
Standish, C P	52,897	
Stavdal, T A	24,441	
Stead, J C	1,145	
Steele, K B	53,719	7,247
Steele, P M	66,740	7,519
Stenger, G M	21,784	
Stevens, A	30,623	3,032
Stevens, C	8,741	
Stevens, J	39,353	
Stevenson, L	83,335	4,584
Stevenson, R E	64,257	5,321
Stewart, C A	21,052	1,019
Stewart, G O	89,776	2,983
Stewart, J T	21,542	
Stewart, W F	91,013	14,324
Stieda, R H E	55,507	1,692
Stinson, L M	23,494	
Stone, G D	37,885	196
Strawczynski, K	28,645	4,011
Stromberg–Stein, S	97,665	1,588
Strongitharm, G D	71,723	612
Stubbs, O C	384	
Sutherland, G R	57,472	4,210
Swan, L	40,607	3,368
Swanson, W M	72,929	4,960
Switzer, T L	21,590	
Sylvan, A	21,335	
Symington, R A	27,944	
Szopa, C	14,448	
Taggart, V J	34,483	507
Tang, I K M	35,481	
Tavernor, C B	59,632	6,954
Taylor, C E	35,599	
Taylor, L J	59,632	5,766
Taylor, D M	25,098	415
Teslyk, J A	1,495	
Thachuk, M D	33,181	273
Theriault, E	4,750	
Thomas, C S	48,844	3,958
Thomas, H F	97,665	3,075
Thompson, F J	60,848	685
Thompson, N	2,520	149

	Salary $	Travel $
Thompson, R T	33,947	
Thomson, J	63,469	5,305
Thornhill, M	5,381	
Threlfall, J J	21,787	1,268
Thurtell, M J	38,356	456
Tilley, G D	62,633	336
Togyi, J I	1,495	
Toogood, J R	56,535	1,732
Torhjelm, C	4,500	935
Travers, S G	93,626	12,030
Trueman, L L	29,318	
Tsukijima, E	20,661	
Turnbull, E M	27,586	
Turner, M L	35,048	28
Tweedale, A R	39,441	
Urquhart, K G	2,378	
Vail, J	38,094	
Vakil, T F	83,582	2,778
Vamplew, D M	97,665	2,833
Van, J R	54,763	15,240
Van, B	18,861	
Vanderfluit, S	8,960	1,508
Vandermoor, L E	22,488	
Varcoe, J B	57,472	3,468
Vermaning, T A	25,926	56
Versaevel, J	5,004	
Vessey, M C	30,301	435
Vowles, D A	51,511	4,270
Vrlak, V	21,731	3,288
Walchli, J	5,004	218
Waldman, K P	41,870	2,407
Walker, C I	97,665	1,586
Walker, F	21,542	
Walker, J H C	75,147	9,007
Wall, G G	82,947	18,779
Wallace, P	43,897	828
Waller, P A	31,847	
Walls, K	18,003	
Walls, W	19,103	
Walsh, G T	24,748	
Walsh, J F	51,975	14,770
Walsh, R	21,674	10,645
Wardill, S H	57,472	3,487
Warner, R A	32,499	
Warner, B A	1,359	
Waters, B M	40,386	176
Watton, R J	2,691	
Waurynchuk, D M	97,665	10,286
Wauthier, V	15,274	
Wearing, P	11,143	164
Wearmouth, J A	1,196	201
Weir, F R	2,921	
Weir, S E B	38,286	217
Weitzel, H F	92,449	964
Welchman, B G E	897	
Welter, L M	36,636	3,899
Wendell, O A	30,949	
Wenzel, K J B	30,324	
Westcott, M R D	1,495	
Wharf, S	47,968	4,941
Wheeler, M J	1,196	
Whelan, K M	44,553	4,107
White, D P	38,842	
White, H A	97,665	5,075
White, M I	2,502	
Whitworth, J	6,117	
Wiebe, C A	33,919	2,150
Wilcox, G P	1,196	301
Wilfert, L M	53,719	3,342
Wilkinson, M W	72,296	3,092
Williams, B	60,848	10,993
Williams, B D	73	
Williams, G D	29,318	
Williams, G O	31,992	2,631
Williams, L J	5,225	880
Williams, S A	26,297	
Williams, W	24,139	
Williamson, J A	72,175	8,807
Willing, B N	38,158	
Willis, A B	16,016	194
Wilson, D J	48,519	12,988
Wilson, R D	101,586	13,395
Wilson, D M	18,848	
Wilson, E J	1,814	
Wiltjer, J	21,542	
Wohlleben, M E	24,773	419
Wood, S F	16,616	
Woodliffe, C J	88,086	143
Woodrow, E	2,922	
Woods, C E	9,913	
Woodward, R D	87,303	30,987
Woytack, J E	87,303	4,643
Wylie, K S	26,594	
Wynn, S	85,783	17,901
Yamamoto, K M	59,632	3,844
Yan, R	18,985	39
Yanow, R D	47,120	1,012
Young, R D	38,122	
Yusko, G	35,822	
Zimmerman, A R	11,512	
Zwolak, E A	9,553	
	41,212,629	2,670,600

Schedule of Salary[1] and Travel Expenses of Other Employees

(Details of employees with a gross salary of $35,000 or more)

for the Fiscal Year Ended March 31, 1991

	Salary $	Travel $
A-Bear, G E	38,648	834
Aarnoudse, P A	35,280	683
Aarts, A P	56,938	6,801
Aarvold, S L	45,488	9,090
Aasen, J N	36,992	543
Aavik, J	36,974	672
Abbey, S B	38,193	621
Abbott, D N	40,305	1,531
Abbott, L M	46,887	453
Abbott, R N	45,530	4,714
Abbott, R P	35,333	
Abbott, R R	43,037	16,475
Abear, B G	39,171	783
Abel, C R	45,214	6,766
Abel, D J	42,014	121
Abeling, A W	37,337	116
Ableson, D H G	47,968	7,662
Ablett, D J	42,123	357
Abrahamson, K	54,374	8,245
Abrams, A F	50,702	7,760
Achadinha, M	44,240	459
Acheson, M P	65,478	5,373
Acheson, S	40,708	332
Ackerman, A A	42,261	8,045
Ackerman, D	37,978	
Ackhurst, P W	77,510	30,386
Acomba, M G	41,511	1,159
Acorn, C	40,076	232
Acorn, G	37,716	4,137
Acres, J D	53,331	13,747
Acton, R	44,921	
Adair, C M	42,631	2,855
Adair, S	37,253	1,030
Adam, G	35,700	176
Adam, R B L	62,158	4,570
Adamic, A J	38,121	2,361
Adamick, J J	60,901	285
Adams, J	54,282	9,050
Adams, J D	54,604	1,323
Adams, K A R	45,025	
Adams, L J	36,587	44
Adams, R E	48,678	2,745
Adams, R L	48,388	
Adams, R P	40,064	1,226
Adams, R W	43,470	7,483
Adams, S M	52,342	5,885
Adams, S R	38,579	1,672
Adams, V C	49,170	1,936
Adamson, R D	79,037	
Adank, C	49,727	6
Adank, J	50,747	438
Adderley, D E	46,900	8,057
Addison, R B	65,964	1,934
Adelman, J A	56,348	7,435
Adelson, L	55,067	78
Adema, E	35,631	
Adie, M J	70,642	5,676
Adkins, D	42,806	2,028
Adkins, K G	42,145	5,887
Adlem, A	65,478	136
Adolph, G E	64,877	6,493
Adolph, G J	44,355	
Adrian, A D	118,424	2,427
Affleck, J	56,805	263
Agema, J G	43,628	980

	Salary $	Travel $
Ages, D S	53,082	4,615
Agnew, R P	46,727	
Ahmadi, K	59,357	363
Aikens, B	42,067	
Aikins, A	38,010	220
Aird, S	40,873	535
Aitken, E R	38,600	
Aitken, H D	38,603	752
Aitken, K W	41,426	
Aitken, R	35,564	2,150
Aitken, R D	40,709	359
Aitken, S	37,673	3,913
Aiyadurai, M	51,223	5,087
Ajas, R R	35,539	9,094
Akam, L H	65,966	896
Akehurst, B C E	45,572	5,214
Akins, T	44,993	941
Al-Molky, J	38,312	
Alam, M K	42,854	2,818
Alban, C	41,565	1,599
Albert, C J	37,977	5,524
Alberti, M	51,217	3,774
Albrecht, M A	39,306	650
Albricht, G M	54,799	3,790
Albright, V E	41,109	712
Alcock, B F	36,971	2,522
Alcock, R J	52,744	6,119
Alderson, N R	44,830	1,354
Aldrich, R L	59,998	3,272
Alexander, B	47,619	2,218
Alexander, B V	42,942	236
Alexander, D	47,968	5,357
Alexander, D	38,744	1,394
Alexander, L B	36,955	127
Alexander, R J	37,689	
Alexiou, M S	43,774	
Alexis, J L	44,921	
Alexis, P D	50,265	11,560
Alfawicki, P J	38,373	3,025
Alger, J	50,479	2,131
Alix, J A	38,460	
Allan, D H	45,683	144
Allan, G	38,121	1,248
Allan, J	38,119	
Allan, J D	40,960	
Allan, W N	46,422	7,403
Allard, I	38,121	1,972
Alldrick, D J	54,292	2,085
Allen, B	36,415	3,502
Allen, D J	36,722	8,668
Allen, E A	109,272	306
Allen, G	50,041	2,008
Allen, G R	59,622	3,873
Allen, G S	40,038	3,554
Allen, L R	60,179	4,134
Allen, R C	36,918	868
Allenbach, C	45,288	477
Alley, A G	60,941	1,471
Alley, J A	62,858	10,700
Alley, J B	47,345	4,790
Allison, G W	39,872	1,135
Allison, M J	40,708	
Allison, R J	46,292	928
Allison, R M	37,982	178
Allport, A A	42,443	3,235

	Salary $	Travel $
Almond, J S	42,671	
Almond, J T	38,124	636
Alpaugh, R L	37,488	166
Alvarez, J C	48,898	4,741
Amato, M R	38,098	
Ambach, M G	57,980	805
Ambery, P T C	45,699	11,614
Amendt, H	39,650	1,974
Ames, L M	38,170	9
Ames, N G	90,297	7,584
Amirault, V H	47,108	3,848
Amo, J F	49,852	20,160
Amos, E M	37,165	63
Amos, F E	57,599	4,838
Amos, P M	36,891	
Amren, R W B	55,682	589
Amundsen, D E	37,120	
Amy, G R	61,498	6,004
Amy, T	36,891	303
Anaka, D G	49,525	6,833
Ananichuk, A	36,567	905
Anchor, E A	41,558	1,034
Anderko, S I	35,554	7
Anders, K T	43,845	1,153
Anders, T L	35,476	
Andersen, B	36,719	224
Andersen, D	50,221	1,939
Andersen, L A	40,265	2,083
Andersen, L E	50,863	1,859
Anderson, A D	40,722	7,605
Anderson, A H	71,088	10,315
Anderson, B	43,167	2,537
Anderson, B D	82,502	13,154
Anderson, B J	36,236	768
Anderson, C B	40,756	925
Anderson, C E	36,468	4,048
Anderson, D	40,280	2,302
Anderson, D	36,891	417
Anderson, D	39,778	590
Anderson, D E	40,752	2,786
Anderson, D F	35,368	1,335
Anderson, D J	44,815	2,493
Anderson, D L	54,698	3,817
Anderson, D R	59,056	969
Anderson, D V	52,947	12,763
Anderson, D W	47,528	2,293
Anderson, G	37,786	5,299
Anderson, G C	38,194	6,269
Anderson, H D	45,045	1,184
Anderson, H J	40,796	1,400
Anderson, J	69,421	15,940
Anderson, J D	70,768	15,744
Anderson, J K	38,547	3,712
Anderson, J L	55,297	3,973
Anderson, J R W	44,921	8,566
Anderson, K W	38,345	1,420
Anderson, L	38,374	3,791
Anderson, L G	51,985	1,754
Anderson, L M	38,999	593
Anderson, L N	38,277	
Anderson, M E	44,921	17
Anderson, M E	42,318	2,330
Anderson, P	55,682	514
Anderson, R C	39,338	1,038
Anderson, R E	66,741	10,148

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[1] Salary includes regular base pay, overtime and lump-sum payments and does not include employee benefits.

	Salary $	Travel $
Anderson, R G	68,694	19,875
Anderson, R G	42,575	23,616
Anderson, S W	46,739	8,917
Anderson, T A	37,894	150
Anderson, T A	41,277	8,934
Anderson, T R	35,970	773
Anderson, W J	60,848	8,022
Anderson, W K	58,186	263
Anderson, W M	42,067	200
Anderson, W M	45,358	860
Anderson, W R	56,367	4,637
Anderssen, H	42,939	2,082
Andison, A	64,753	1,906
Andison, F S	57,519	4,541
Andison, M R	39,965	2,287
Andres, J R	40,110	2,219
Andrew, J	39,734	461
Andrew, K P E	43,428	5,162
Andrews, A B	45,442	2,382
Andrews, B A	41,827	899
Andrews, D C	35,171	59
Andrews, H W K	35,807	654
Andrews, J M	45,876	727
Andrews, K I	39,570	3,341
Andrews, R A	36,486	
Andrews, R E	38,084	57
Andrews, S	53,855	4,369
Andrusak, H	64,006	15,707
Andrusek, D L	40,621	
Angel, L E	50,728	3,347
Angus, G	42,108	
Angus, G A	63,938	447
Anholt, G J	73,774	3,548
Anhorn, M D	41,048	241
Annesty, P M	38,391	866
Annett, J E	38,014	1,832
Annett, R K	40,123	725
Annunziello, J A	53,166	2,722
Ansell, D B	43,636	742
Anthony, M	45,526	4,121
Anthony, S A	37,234	3,513
Antifaeff, N	37,702	360
Antonio, B M	38,434	2,606
Anweiler, D	45,448	2,755
Apland, B C	60,406	7,965
Appel, F J	36,921	
Apperloo, G	49,430	3,613
Applegate, K	37,762	
Appleton, H	41,225	
Apt, K Z	54,325	6,730
Aquino, F D	46,417	12
Aranas, A L	93,299	10,397
Arbeau, C L	40,512	2,240
Arber, J C	43,470	218
Arca, G	63,941	716
Archbold, G D	56,879	
Archdekin, G C	58,490	1,327
Archer, M R	36,759	
Archibald, E G	48,755	697
Archibald, K	36,982	1,461
Archibald, P L	38,374	1,912
Archibald, W R	47,968	12,075
Arcure, P	43,887	340
Argent, H W	54,305	9,099
Arkinstall, C	40,708	
Arkinstall, C M	38,121	705
Arksey, R I	41,972	2,266
Arlt, G E	36,741	567
Armistead, W	40,445	759
Armit, G	35,700	
Armitage, J S	43,934	5,991
Armleder, H	51,154	2,910
Armour, H A	42,067	5,661
Armstrong, D	39,051	603
Armstrong, D C	37,289	
Armstrong, D W	35,550	6,560
Armstrong, G E	42,420	582
Armstrong, G E	53,071	4,711
Armstrong, H	38,121	1,683
Armstrong, J L	40,279	1,090
Armstrong, J M	42,067	576
Armstrong, R	55,130	12,301
Arndt, H	45,971	3,578
Arnett, K E	64,276	8,448
Arnold, B A	35,538	
Arnold, J	39,956	3,664
Arnold, S R	36,489	3,708
Arnoldi, M P	42,037	173
Arnott, C L	45,848	498
Arnott, D K	43,460	419
Arnott, N M	113,161	5,153
Arnusch, J A	36,229	123
Arola, F S	46,297	3,626
Arthur, J I	43,373	1,886
Arthur, L M	44,110	4,236
Arthur, M M	49,962	12,534
Arthur, W R	39,394	4,165
Arthurs, R L	44,759	6,785
Artz, G P	60,848	27,983
Ash, C H	45,503	3,619
Ashbee, D P	35,447	2,315
Ashby, A P	35,789	96
Ashcroft, G E	42,762	5,062
Ashcroft, J A	38,426	1,648
Ashenbrenner, D M	39,004	5,341
Asher, D B	50,420	1,702
Ashford, M D	37,133	1,454
Ashley, K I	43,470	6,239
Ashman, W	45,198	851
Askew, R G	45,298	
Asleson, R	39,869	4,864
Astra, O	52,103	
Atchison, D V	40,715	5,313
Aten, W J	42,070	2,882
Atherton, B C	50,073	6,296
Atherton, H	46,253	3,102
Atkins, A R	66,850	2,450
Atkins, B	45,467	1,154
Atkins, J T	35,991	
Atkins, L	35,175	
Atkins, L M	35,818	242
Atkinson, D E	36,978	
Atkinson, H F	60,847	9,303
Atkinson, K T	36,891	3,034
Atkinson, M	40,708	7,677
Atkinson, V	42,067	723
Atkinson, W C	38,478	353
Atkinson, W D	36,638	
Attard, M	40,853	4,960
Attariwala, P S	59,864	659
Attenborough, R	42,175	1,913
Attfield, R S	38,121	3,652
Au, T W D	43,206	
Audet, C H	36,891	769
Auger, M	70,768	3,799
August, K B	39,252	7,281
Augustin, R W	56,880	3,930
Aull, J	55,801	254
Auringer, D R	47,047	4,103
Ausman, S A	53,427	378
Austin, T A	65,478	5,609
Austin, W M	62,753	8,866
Austman, L N	55,194	9,975
Austring, A M	43,144	3,453
Aviss, K A	38,405	1,434
Avram, L L	38,213	71
Awmack, K J	46,366	1,179
Axford, J	65,478	6,843
Aykroyd, C D	56,880	2,134
Aylard, A K	41,451	820
Ayre, Z	39,177	338
Aziz, K J	40,513	169
Baal, P	41,733	3,529
Babcock, V A	40,355	4,617
Baber, G C	63,146	15,675
Babiarz, R D	39,609	224
Babiuk, D W	54,059	13,794
Bacala, D N	52,264	1,598
Bach, G T	49,300	6,522
Bachman, D E	38,336	3,233
Bachop, W B	76,277	7,460
Bachynski, D W	55,400	10,334
Back, G A	57,977	561
Back, I H	56,880	5,000
Backer, D I	37,563	659
Backer, R	44,729	1,300
Backstrom, M A	42,033	9
Bacon, D W	40,708	5,336
Badalucco, G	48,904	
Baddeley, S	36,815	1,763
Badgley, G J	35,982	3,721
Badior, A A	39,002	651
Badowski, L J	46,885	375
Bady, B L	40,708	379
Baehr, B E	65,478	15,217
Baerg, D	36,567	39
Baerg, J M	37,056	1,154
Baerg, R R	44,870	12,333
Baerg, R W	39,965	1,737
Bagan, L	37,478	1,650
Baggs, P W	45,804	1,726
Bahr, D M	83,335	3,603
Bailey, B	42,586	6,086
Bailey, E M	51,589	1,548
Bailey, L D	38,254	
Bailey, R A	42,047	
Bain, R A	45,637	344
Bainas, J R	36,528	261
Baines, D M	44,240	
Bains, A	38,027	
Baird, B	44,116	1,465
Baird, C G	38,121	
Baird, D	35,985	1,446
Baird, G M	53,296	
Baird, J A M	41,227	181
Baird, S I	59,565	1,411
Baja, E A	61,443	
Baker, D	36,267	
Baker, D J	60,848	11,938
Baker, G A J	50,392	2,166
Baker, K H	61,865	3,647
Baker, K W	60,848	1,961
Baker, R B	40,708	1,261
Baker, R C	52,285	5,191
Baker, R G	56,880	3,150
Baker, R W	46,859	1,965
Baker, S	41,625	1,888
Baker, S	42,342	1,831
Baker, S L	38,405	1,034
Baker, T E	75,504	7,760
Baker, W M A	54,912	5,434
Bakken, G J	35,778	876
Bakker, I D	40,308	1,432
Bakker, J D	35,219	444
Bakker, M O	69,385	1,726
Bako, B	40,762	1,948
Balachandran, G	52,031	366
Balaski, A K	64,424	13,590
Balcaen, M	60,848	1,021
Baldini, M T	42,515	
Baldwin, M A	54,421	1,709
Baldwin, T N	40,708	4,824
Baldwinson, C S	38,897	841
Bales, D C	55,938	2,004
Balfour, J K	38,430	2,625
Balicki, S	40,709	1,888
Balkwill, D J	44,926	1,769
Balkwill, J A	42,067	
Ball, C H	36,625	
Ball, K R	36,511	
Ballantyne, E L	41,755	5,344

	Salary $	Travel $
Ballantyne, I A M	45,909	4,197
Ballantyne, P	36,892	382
Ballantyne, P B	37,696	
Ballard, D L	42,367	6,802
Ballard, E	35,287	2,354
Ballard, W E	40,708	2,186
Ballen, M C	44,921	497
Ballinger, B J	36,396	
Balser, R W	60,848	3,828
Baltzer Turje, R	43,210	1,587
Balzer, C L	42,388	621
Bancroft, M C	44,026	3,350
Banera, N G	54,305	4,587
Banerjee, S	46,419	966
Banfield, J	39,584	
Banford, B J	47,528	3,353
Banks, C H	35,700	
Banks, P	39,945	2,774
Banks, W H	44,513	3,191
Banky, J J	68,379	2,958
Banman, A W	56,264	1,756
Banman, C A	40,580	244
Banmen, J	54,876	1,022
Banner, A	45,832	4,657
Banner, D K	43,030	1,116
Bannerman, B A	51,130	7,241
Bannon, F J	68,258	12,272
Barak, L H	42,828	1,692
Baranyi, G	38,301	1,449
Barber, D F	36,083	
Barber, F J	43,845	8,112
Barber, H W	64,506	7,498
Barber, R B	39,054	753
Barcham, D W	58,414	4,993
Barclay, D A	40,953	1,762
Barclay, D W B	38,121	2,023
Bard, A S	42,171	3,940
Bardal, P N	53,122	
Barichello, F D	38,667	1,123
Barker, B	51,369	4,287
Barker, G A	38,325	519
Barker, G S	38,281	2,671
Barker, R A	50,784	6,456
Barker, S E	43,471	70
Barkley, T D	61,088	1,556
Barkley, W D	76,060	7,724
Barkwill, R	36,567	6,989
Barley, A	35,473	37
Barlow, D L	38,536	837
Barlow, D P	46,885	3,961
Barman, C C	55,126	208
Barmby, B A	42,045	742
Barnard, B E	65,478	1,913
Barnard, D K	60,549	3,370
Barnard, R D	40,307	1,200
Barnes, B L	46,048	2,844
Barnes, C	39,251	
Barnes, F H	39,936	1,169
Barnes, G	39,889	1,024
Barnes, G R	76,060	7,760
Barnes, J A	36,160	1,366
Barnes, J M	41,006	1,095
Barnes, L V	51,441	7,690
Barnes, P	38,727	613
Barnes, P G	35,285	335
Barnes, T G	42,779	4,493
Barnett, J	36,143	127
Barnett, T E	69,956	
Barnewall, B	54,305	3,456
Baron, A P	45,903	
Barr, F	76,060	4,655
Barr, G R	36,891	353
Barr, J	43,327	24,856
Barr, L J	46,885	1,007
Barr-Thompson, V	36,567	1,328
Barratt, B L	49,206	1,710
Barrett, J R	46,888	2,035

	Salary $	Travel $
Barrett, R C	39,394	
Barrett, R J	46,388	1,457
Barrette, D G	40,388	3,957
Barrie, G	38,121	4,928
Barron, D W	40,615	4,854
Barron, M	36,886	2,283
Barron, W D	46,819	1,637
Barrows, R A	56,880	2,900
Barry, A	45,507	3,208
Barry, M E	38,336	2,735
Barry, M L	40,708	5,048
Barteaux, S E	36,548	
Bartel, H	40,887	715
Barten, R J	45,731	8,241
Barter, L B	65,478	12,626
Barthel, W E	50,263	1,205
Barthropp, M A F S	42,256	1,435
Bartle, H T	44,571	10,803
Bartlett, M E	39,603	10,572
Barton, D C	36,071	3,265
Bartram, V C	46,727	704
Bartsoff, L	38,529	1,980
Barwin, V	67,554	390
Barz, W	39,394	1,703
Bashford, I	36,250	699
Basi, H S	44,922	153
Basiren, F E	51,589	870
Baskerville, F M	65,478	13,939
Basok, N S	35,017	1,748
Bassett, R	65,375	869
Bastien, A R	38,345	25
Bastock, B E	52,937	2,150
Batchelor, J V	52,878	2,017
Bateman, A M	46,297	
Bateman, F	38,456	2,571
Bates, C S A	40,906	907
Bates, D L	54,305	1,550
Bates, G F	35,700	18
Bates, M E	45,867	4,856
Batey, I P	59,750	7,401
Batke, S	45,781	7,210
Batt, W	38,234	
Battiston, R A	40,625	
Battles, R A	70,382	6,098
Bauer, H F	51,742	6,264
Bauer, J	38,259	1,881
Bauerle, H J	42,067	1,627
Baumbach, R D	50,223	926
Baumgartner, V	42,160	284
Bawden, S E	45,601	
Bawtinheimer, B G	38,121	720
Bawtinheimer, M A	43,845	2,178
Baxter, F A	76,427	15,659
Bayerthal, H P	49,966	
Bayley, R M	43,851	471
Baylis, R C A	36,189	655
Baynton, S	36,891	260
Bayntun, T C	49,591	504
Bayrak, W M	39,394	2,033
Baytalan, G	35,572	3,114
Beach, W A	39,394	2,295
Beach, W J	36,127	175
Beadle, E J	56,880	1,063
Beal, D R	36,133	3,139
Beale, J D	49,805	7,578
Beals, R A	54,305	855
Beames, J	36,567	4,176
Beamish, W F	54,832	3,660
Beard, W H	48,685	594
Bearpark, R	46,663	10,268
Beasley, R J	58,147	5,833
Beaton, B A	35,670	1,139
Beaton, D N	39,396	887
Beattie, D E	44,000	23
Beattie, G	41,484	3,233
Beattie, J A	35,700	1,770
Beattie, N	39,004	2,106

	Salary $	Travel $
Beatty, D W	42,208	190
Beatty, G E	73,018	13,842
Beatty, L	40,211	74
Beaucage, D F	40,659	2,770
Beaudette, J A R	45,937	233
Beaudin, M J	41,042	2,767
Beaudry, G W	44,983	1,267
Beaudry, J A	37,695	1,678
Beaudry, P G	46,014	4,299
Beaulac, K	35,639	6,653
Beaulac, L E	51,480	2,398
Beaulac, W B	35,793	153
Beaulieu, B E	55,994	4,873
Beaulieu, E W	42,078	824
Beaulieu, J E	36,314	35
Beaulieu, N B	46,297	1,034
Beaulieu, S D	44,300	1,839
Beaumont, D R	40,403	7,996
Beaumont, R	36,960	292
Beaver, C A	61,083	2,596
Beazley, R J	57,095	1,846
Bebington, P R	47,030	6,486
Bech, P B	35,996	1,675
Beck, A A	46,434	5,259
Beck, E C	37,082	2,248
Beck, J L	38,945	2,251
Beck, J L	59,181	1,238
Beck, R W	42,885	1,059
Beck, S R	38,081	3,433
Becker, A E	50,784	6,712
Becker, E	48,199	627
Beckett, A C	65,508	1,186
Beckett, D	37,180	77
Beckett, J M	37,280	2,322
Beckett, K A	38,280	99
Becklake, P G	49,569	5,515
Bedard, A N	43,561	8,915
Beday, J P	35,307	1,911
Beddington, J C	47,596	527
Bedell, J G	37,283	1,414
Bedford, L R	58,092	18,074
Bedford, W C	72,153	8,366
Bedingfield, B W	37,112	3,112
Beeching, M K T	63,050	7,104
Beedle, B M	63,708	18,939
Beedle, R G	35,312	
Beere, M C	35,886	3,055
Beeson, C E	37,972	1,245
Beets, M L	55,798	6,860
Begg, D G	46,137	379
Behm, D	37,764	5,984
Beimen, D	46,367	2,242
Beinder, D S	40,373	365
Bekar, M	37,518	2,508
Bekker, P J	51,719	15,387
Beland, P E J	38,402	1,373
Belanger, B G	43,982	834
Belanger, C J	35,115	
Belanger, L E L	38,121	516
Belanger, P J	38,499	
Belcher, B A	42,570	4,219
Belcourt, R J	35,811	
Belec, C F	36,792	1,429
Beleski, E F	45,107	144
Belgrave, R D	37,580	239
Belik, K W	66,365	5,454
Beliveau, C D	49,458	2,045
Bell, C	39,170	
Bell, D E	61,246	7,506
Bell, D L	56,880	6,338
Bell, E L	46,378	3,748
Bell, F K M	39,297	459
Bell, G J	46,133	2,368
Bell, H A	35,566	321
Bell, H M	38,121	2,565
Bell, J B	43,202	2,856
Bell, J F	42,991	3,497

	Salary $	Travel $
Bell, J M	42,452	170
Bell, L A	37,207	665
Bell, L O	49,690	216
Bell, P M	43,591	2,449
Bell, R C	40,149	4,971
Bell, R J	60,266	12,085
Bell, R J	44,835	3,070
Bell, T G	38,342	3,139
Bell, W G	68,552	13,031
Bell, W H	80,966	2,404
Bell, W J	44,921	718
Bella, D J	37,481	1,289
Bellamore, M E	44,353	1,198
Bellamore, S C	47,374	562
Bellefontaine, K	41,621	3,700
Belliveau, P	39,394	2,192
Bellman, L R	55,888	1,065
Bellows, J C	70,768	
Belluz, T R	40,075	3,122
Beloin, J J	38,408	3,048
Beltrano, L	60,102	11,378
Belvedere, E M	58,777	3,941
Belvedere, P	38,216	1,423
Benbow, W A	41,984	4,090
Bender, E	40,058	559
Bender, R E	50,533	4,660
Bendickson, R C	39,992	
Bengtsson, L A	62,205	2,854
Benham, B J	54,879	11,495
Benham, W P	41,113	2,514
Benn, P	39,524	2,371
Bennallack, A	54,604	2,509
Bennett, B J	38,131	1,914
Bennett, B S	39,163	1,102
Bennett, C A L	56,879	582
Bennett, D	38,275	1,522
Bennett, L A	49,393	2,806
Bennett, M	39,014	4,841
Bennett, N R	63,235	8,729
Bennett, R C	77,276	5,978
Bennett, R E	61,955	7,984
Bennett, T R	54,706	6,679
Bennetto, J D	59,296	12,788
Benskin, H J	65,478	9,701
Benson, D W	56,398	3,590
Benson, H	36,539	618
Benson, R	65,809	17,197
Benson, R A	42,227	2,199
Bentley, B D	60,845	2,925
Bentley, B H	54,305	1,800
Bentley, D K	42,980	4,785
Bentley, R	40,708	9,877
Benton, D S	54,604	12,162
Berard, D K	58,372	489
Berekoff, F	41,249	506
Beres, L R	45,837	
Beresford, E W	49,473	8,893
Berg, S	39,469	1,858
Bergen, A J	40,787	837
Bergen, R	38,077	1,292
Bergen, W G	51,589	3,015
Berger, E	37,916	2,755
Bergerud, W A	46,419	5,825
Berggren, R W	36,891	1,220
Bergman, C M	35,462	5,350
Bergman, L A	54,305	6,162
Bergstrom, B A	48,928	2,574
Bergstrom, K	42,131	2,036
Berkey, E L	46,924	1,082
Berland, J Q	60,811	4,456
Bernard, G L	35,453	1,627
Bernard, M	35,346	922
Bernardet, T A	37,562	4,227
Berney, S E	42,353	1,070
Bernhard, B D	37,142	1,636
Bernier, L R	38,336	794
Berry, D	44,921	192
Berry, D W	57,741	449
Berry, E L	57,015	5,602
Berry, J L	44,724	3,017
Berry, K K	40,092	1,112
Berry, M M	50,018	
Berton, R	42,300	2,076
Bertram, J B	42,672	
Bertram, K D	40,991	2,775
Bertrand, R A	65,478	10,571
Bertsch, G	36,030	
Berukoff, P P	36,934	4,132
Besler, S	38,698	2,488
Bespflug, K E	76,999	13,478
Bessuille, E T	47,130	
Best, G P	44,555	3,235
Best, S L	40,644	423
Beston, M S	39,394	2,414
Beswick, J E	50,211	7,279
Betts, K	42,668	604
Betts, M F	45,929	3,240
Betts, S C	35,382	540
Betuzzi, C C	36,509	575
Betz, G G	38,695	2,776
Beugeling, R F	46,630	1,637
Beulah, J M	38,291	1,072
Bevan, B J	39,394	4,254
Bevans, R E	37,797	203
Bevans, R W	45,200	
Bewley, J A	43,161	2,064
Bey, R	41,444	3,972
Beyer, E L	64,421	1,668
Beyer, P G	36,967	6,775
Beynon, T G	65,938	528
Bezzegh, J G	41,039	
Bhagwanani, B	43,470	1,994
Bhattacharyya, K K	60,239	14,859
Bhulji, M	36,026	57
Biagioni, R B	35,444	5,333
Bibby, D E	54,234	3,919
Biccum, L T	39,411	8,700
Bicket, J W	38,899	1,676
Bidder, F	36,178	231
Bieller, B	56,880	6,700
Biggs, C M	41,653	1,767
Biggs, G W	54,035	16,335
Bigler, C L	47,881	
Bigras, B A R	60,436	1,211
Biickert, J A	76,699	12,149
Bilek, R	35,593	908
Bilinsky, R	38,121	939
Biller, R D	51,324	2,777
Billing, D W	52,324	
Billingham, S H	35,700	400
Billings, R R	49,829	3,683
Billings, S J	36,096	5,783
Billington, B H	41,983	
Binder, W D	58,750	3,035
Bindra, K S	55,620	714
Bintner, B	39,533	232
Birch, I W	67,277	4,196
Birch, J M	61,918	4,126
Birch, P	45,090	1,940
Birch, R A	50,544	3,767
Bird, J	35,279	2,353
Birk, R V	41,896	
Birkett, A G	37,916	11,192
Birosh, R L	35,808	14
Birrell, G T	44,921	
Birtles, A C	41,018	2,117
Birtles, P	42,448	67
Birtwistle, R W	35,962	1,252
Birzins, P	50,784	8,825
Bischoff, J M	47,257	3,326
Bishoff, K	42,939	323
Bishop, A F	40,476	2,071
Bishop, A M	45,102	6,192
Bishop, D	44,921	4,971
Bishop, D A	42,870	4,013
Bishop, J R	39,525	6,845
Bishop, M C	52,797	8,071
Bishop, M D	48,291	4,536
Bishop, P L	39,398	5,635
Bishop, V D	48,594	
Bishop, W J	38,087	728
Bissell, C E	38,085	561
Bist, H D	41,193	781
Bitschy, S C	60,926	1,795
Bittner, B B	52,374	1,010
Black, E A	47,968	9,102
Black, M R	45,843	1,846
Black, R F	45,711	13,101
Blackburn, D G	53,789	9,145
Blackburn, G M	47,968	5,005
Blackburn, N O	54,035	
Blackett, R	46,002	471
Blackey, G J	46,722	2,693
Blacklock, R J	49,358	1,402
Blackman, B G	44,270	5,226
Blackman, K	35,598	1,411
Blackmon, D F	40,971	5,204
Blackstock, C	36,526	1,273
Blackstock, D H	56,880	3,023
Blackstock, M D	44,699	6,272
Blackstone, I	51,589	12,663
Blackwell, G	50,508	1,909
Blackwood, A J	56,288	1,756
Blades, A T	44,408	
Blady, S M J	36,568	
Blagborne, K R	47,627	8,708
Blagdon, T	44,987	600
Blain, K H	38,902	675
Blair, A	38,777	370
Blair, F R	42,657	2,834
Blair, G R	70,768	9,036
Blair, L	54,693	5,423
Blair, L A	57,418	7,978
Blais, C L	46,856	1,270
Blake, D F J	40,708	2,752
Blake, J	40,763	837
Blake, M P	51,840	2,710
Blanco, J A	38,560	2,253
Blaney, B F	38,007	1,048
Blaschuk, C M	49,255	11,149
Blasetti, F	76,060	8,169
Blatchford, D R	46,297	2,987
Blatchford, J K	40,708	10,269
Blay, M J	42,581	143
Blayney, M L	37,185	5,480
Blazkow, P	52,324	4,170
Blechingberg, S D	65,478	16,887
Blecic, B	42,067	1,362
Blevings, G J	49,569	2,093
Blight, R J	37,998	208
Blixrud, R G	35,914	4,625
Block, H J F I	60,848	10,098
Blogg, G E	35,700	197
Blom, F W	52,103	1,642
Blom, K	56,880	1,200
Blom, K	56,880	1,905
Blom, T	56,880	942
Blonarowitz, C J	36,040	587
Blower, D	47,968	6,728
Bloxom, C L	49,420	4,664
Blue, V J	56,626	3,198
Blumenauer, D R	53,585	7,642
Blumhagen, N A	37,786	3,662
Blundell, G	44,934	12,796
Blunt, W R	43,693	
Boas, H K	60,967	2,600
Bobenic, M W	36,122	225
Bobicki, A	48,617	1,538
Bobroske, V E	45,347	1,696
Bobroske, W A	48,745	3,512
Bobrowsky, P T	47,544	6,568

	Salary $	Travel $
Bodard, J	61,032	16,067
Bodlak, J	38,272	425
Bodnar, A W	64,323	6,262
Bodnarchuk, A J	41,336	14,700
Bodnarchuk, J P	45,488	22,531
Boehmke, S A	37,053	2,682
Boekwyt, C J B	41,697	
Bogdan, K G	35,700	659
Bogyo, J M	58,172	
Bohlin, R H	46,794	3,340
Bohlmann, E G W	40,708	1,926
Bohn, G	37,004	40
Boivin, A	41,651	378
Boland, J R W	39,003	1,619
Boland, L M	38,162	2,964
Bolding–Jones, L C	45,805	124
Bollans, R A	58,961	2,638
Bollerup, B	40,708	1,217
Bolton, C V	46,253	5,861
Bolton, D B	51,868	176
Bolton, N A	75,333	
Bombardieri, G A	36,891	54
Bomford, J	54,610	7,997
Bomford, L E	62,858	27,863
Bonare, A J	51,679	9,525
Bond, A K	37,803	772
Bond, C R	54,190	138
Bond, D L	54,253	647
Bond, S	43,163	359
Bondar, B G	45,911	3,266
Bondaroff, G F	42,359	899
Bondaroff, H	46,137	6,803
Bonderud, G	35,435	297
Bondesen, L D	35,537	
Bone, L R	45,864	511
Bone, R	56,078	2,201
Bones, J G	62,858	5,199
Bonham, E W D	69,352	4,752
Boniface, B	39,900	2,166
Bonneau, P J	45,885	7,279
Bonner, K R	45,043	1,660
Bonner, L	43,951	3,141
Bonner, N E	47,925	1,699
Bonny, E B	50,141	1,305
Bonser, P J	61,865	10,265
Bonthoux, L M J	41,055	768
Bontron, F	39,910	1,906
Bontron, T A	43,094	
Bonwick, G W	42,943	5,961
Boom, J A	40,177	555
Boomer, E G	44,163	274
Boomer, G D	35,098	
Boomer, J	35,553	93
Boomer, W G	69,190	1,612
Boomhower, P	37,313	
Boon, A I	39,341	787
Boon, D A	43,666	
Boon, L N	54,394	982
Booth, R	58,026	9,881
Boothman, T	52,747	3,177
Boothroyd, J R	36,287	508
Bopp, V K	56,880	5,335
Boquist, J	36,054	206
Boran, L S	46,355	4,894
Boris, J M	38,609	4,362
Borland, A M	40,708	2,479
Borman, G E	40,206	
Bornemann. K F	43,932	3,535
Bornemann, S	45,960	960
Borno, C	36,891	166
Borradaile, L J	42,836	202
Borrett, B S	36,891	
Borth, D A	44,647	419
Borthwick, L V	35,370	
Boruck, R M	37,431	872
Borysowich, I A	36,891	3,660
Bosa, S	37,786	89
Bosch, T	40,708	2,524
Boschmann, A N	39,505	747
Bose, R N	60,848	1,896
Bosher, J A	37,744	4,298
Bosma, N	43,481	10,422
Bosomworth, D	44,892	1,375
Bostock, M J	51,509	5,624
Boswell, G J	36,073	440
Botacion, T	37,639	
Boteju, K I	58,092	7,341
Botham, P	36,891	2,550
Botje–Jones, A	52,826	1,092
Botkin, D W	48,314	3,844
Botten, D A	36,437	1,828
Botterell, R H	56,194	1,671
Bottrell, G	35,346	13,235
Bouchard, E A	56,880	
Bouchard, J	41,277	
Bouchir, R	36,618	367
Boudreau, L H	47,607	2,816
Boudreau, P	57,543	4,440
Boule, L	45,010	1,211
Boultbee, S D	42,013	2,823
Boulton, D	50,373	4,706
Bouman, C D	42,590	1,765
Bourcet, L	41,598	2,952
Bourdon, C	35,725	2,783
Bourdon, G P	44,043	7,921
Bourgault, Y	36,211	1,008
Bourgeois, P M	38,076	245
Bourget, R G	38,121	4,761
Bourhill, T	60,031	14,034
Boutilier, B K	38,121	2,126
Bouvier, C	37,235	
Bovey, I	70,786	1,261
Bowden, R F	53,299	13,847
Bowden, W S	56,880	3,844
Bowden–Green, R E C	52,040	4,327
Bowell, S J	38,121	2,451
Bowen, D G	59,171	7,790
Bowen, D R	42,020	793
Bowen, H	36,546	4,170
Bowen, K R	38,419	474
Bower, W F	36,002	
Bowering, D	88,270	14,343
Bowes, A E	42,293	1,799
Bowes, V A	51,666	1,663
Bowie, G I	56,880	5,027
Bowlby, V A	56,624	3,738
Bowler, P R	39,394	730
Bowles, M E	36,524	
Bowman, K	38,122	
Bowolin, N P	42,029	2,885
Box, D M	40,829	76
Boyce, T D	37,214	
Boyd, A	59,962	2,925
Boyd, B	36,073	3,524
Boyd, B C	36,241	
Boyd, D W	76,692	3,248
Boyd, W N	67,255	2,168
Boyer, A L	40,252	340
Boyer, D C	50,885	4,827
Boyer, K C	37,761	262
Boyes, D K	53,532	2,504
Boyes, K R	42,713	275
Bozman, M S	35,456	
Braacx, A	42,844	9
Braam, R C	42,789	699
Braasch, T J	43,350	1,773
Brabander, G	41,845	
Brace, T G	40,346	
Bradbeer, J E	44,921	5,943
Braden, M J	41,160	8,440
Bradley, A W	63,983	3,103
Bradley, J B	38,197	2,030
Bradley, R J	44,558	1,188
Bradshaw, J W	41,150	
Bradshaw, M V	41,694	2,223
Brady, C R	51,309	1,955
Brady, D M	37,325	
Brady, G W	59,440	2,842
Bragan, J H	39,048	7,252
Brahniuk, K G	58,672	1,488
Braithwaite, K S	56,880	6,794
Brambell, C	46,297	18,249
Brand, D R	46,885	2,982
Brand, R N	36,664	5,292
Brand, S J	42,233	2,351
Brand, W R	36,381	301
Brander, B	41,718	
Brandreth–Gibbs, S	71,199	64
Brandson, G J	36,206	13
Branstrom, D	41,395	1,184
Brant, B L	37,828	1,850
Brar, D S	44,588	270
Brash, W R	51,757	6,598
Brassington, J	40,996	2,705
Bratt, M E	36,475	362
Bratton, W	35,697	3,362
Braumandl, T F	49,754	5,576
Braumberger, P J	35,084	593
Braun, R A	57,156	14,178
Bray, B M	40,708	9,718
Bray, H B	41,232	1,172
Bray, P D	56,880	3,057
Braz, J	51,287	1,598
Brazier, A L	58,889	11,273
Brazier, B A	35,212	333
Breakingbury, S	40,708	11,050
Brecknell, E R	42,447	4,354
Breitkreutz, A R	56,498	13,494
Breitkreuz, E	46,130	5,532
Breitkreuz, H	43,584	
Brennan, W P	39,807	152
Brenner, J E	42,067	8,443
Brereton, M K	59,596	685
Bresser, M E	41,449	
Brethour, M G	37,431	1,038
Breton, N J	44,141	1,269
Brett, J T	37,114	437
Brett, P H	70,969	13,864
Brewer, G P	49,744	4,608
Brewer, K N	36,932	482
Brewin, R L	56,949	5,793
Brick, R A	54,075	4,750
Brickwood, K A	39,496	1,208
Bridge, E M	36,891	
Bridgman, W A	38,639	2,774
Briemberg, E M	35,184	
Briere, L K	45,793	
Brierley, T H	38,595	
Brightman, S A	38,121	2,234
Brind-Sheridan, A K	87,303	23,317
Brinkac, J	39,835	197
Brinley, D G	56,291	6,372
Brinnen, W J	64,808	7,465
Briscoe, M G G	37,013	359
Briskham, C R	39,343	612
Bristow, S W	53,467	14,518
Britneff, A A	51,738	2,679
Britneff, E	64,394	9,308
Britton, B G	38,213	2,664
Britton, J M	41,705	2,411
Brkich, N	48,770	
Broadbent, L	39,644	426
Broadfoot, S	45,040	791
Broadhead, G	44,726	1,297
Broadland, K R	41,176	1,544
Brochu, R F	50,233	6,672
Brock, J G	36,566	722
Brockley, R P	54,253	6,802
Broderick, J	35,594	1,518
Broderick, J R	65,478	5,522
Brodie, P	65,478	222

	Salary $	Travel $
Brodie, R	55,661	2,427
Broemeling, D J	66,741	20,214
Brok, J E	35,655	713
Bronson, G R	35,482	15,448
Brook, W N	48,037	1,986
Brooke, D F	54,733	2,625
Brooke–Harte, A	38,435	2,512
Brookes, J E	36,891	267
Brooks, I H	38,323	949
Brooks, M J	42,067	1,752
Brooks, R	36,314	555
Broom, J	38,177	110
Broome, G A	43,712	1,972
Brophy, A	42,345	382
Broste, P A	40,562	1,565
Broster, C	39,562	1,423
Brousson, C	38,592	2,275
Brouwers, A	41,884	5,148
Brow, R F	45,958	8,170
Brown, A A	54,122	11,088
Brown, A C	63,925	4,026
Brown, A E R	47,796	5,436
Brown, A M	43,733	2,259
Brown, B	54,368	4,590
Brown, B J	37,748	977
Brown, C H	54,604	9,151
Brown, C L	44,345	846
Brown, C M	49,880	6,944
Brown, C P	40,317	4,304
Brown, C R	60,848	3,605
Brown, D A	53,759	2,337
Brown, D F	59,022	23,216
Brown, D J	46,702	2,971
Brown, D L	36,952	4,180
Brown, D L	42,252	3,160
Brown, D W	60,848	3,223
Brown, D W	42,067	3,572
Brown, G B	35,700	1,756
Brown, I C	58,414	3,982
Brown, I D	56,880	2,654
Brown, J B	36,560	852
Brown, J C	38,121	2,475
Brown, J D	37,727	135
Brown, J R	49,061	4,354
Brown, L	40,629	2,861
Brown, L G	42,067	2,038
Brown, M C	40,093	815
Brown, M J	58,414	4,827
Brown, M J O	38,576	225
Brown, N J	38,316	1,528
Brown, N M	53,419	4,059
Brown, N T	38,842	
Brown, P	44,921	978
Brown, P	49,772	1,007
Brown, P	46,727	75
Brown, P A	49,418	1,476
Brown, P A	50,023	2,123
Brown, R	43,367	1,968
Brown, R D	39,047	1,576
Brown, R E	60,848	87
Brown, R G	61,865	21,690
Brown, S	40,527	27
Brown, S M	44,391	1,011
Brown, W B	56,965	12,761
Brown, W J	44,563	3,293
Browne, C A	35,700	768
Browne, G H	53,056	324
Browne–Clayton, P	39,474	929
Brownell, R N	56,418	5,554
Brownie, B B	36,426	3,554
Browning, M M	60,848	4,425
Browning, W S	52,341	182
Brownlee, G	47,573	51
Brownlow, G W	43,811	741
Brownsey, G R	65,478	13,543
Brubacher, R K	46,634	1,929
Bruce, A G	35,565	923
Bruce, F B	40,300	607
Bruce, J W	40,839	2,770
Bruce, P L	45,827	1,541
Brueckl, K	46,419	1,976
Bruehler, R	39,621	1,482
Brugger, M W	42,697	210
Bruhm, M J	54,122	3,386
Brulotte, A	56,896	362
Brunham, G A	36,289	1,549
Brunn, R J	36,126	
Brunning, R A	40,708	1,757
Brunsgaard, J	43,254	637
Brunt, J A	50,084	
Brunt, K R	36,891	2,940
Brunton, A P	39,530	2,019
Bryan, B B	52,426	714
Bryan, J	40,708	4,079
Bryan, J E	47,968	4,154
Bryant, G J	46,885	5,192
Bryant, J	39,441	3,116
Bryant, P J	50,494	7,755
Bryant, R G	39,394	496
Bryce, C R	56,880	3,060
Bryce, H H S	51,285	2,828
Bryden, G B W	54,305	1,648
Buble, G	50,808	872
Buchanan, G H	36,607	724
Buchanan, J H	38,121	
Buchanan, M	39,320	1,112
Buchanan, N V	43,427	764
Buchanan, P A	70,956	6,752
Buchanan, R G	47,732	6,008
Buchanan, R J	65,478	2,881
Buchanan, S A	42,248	1,743
Buchanan, S M	47,385	7,175
Buchholz, S	42,067	1,868
Buchmueller, E S	45,169	1,192
Buck, R D	35,389	2,139
Buckham, B R	49,868	8,207
Buckham, T H	41,494	1,295
Buckingham, R W	70,812	2,541
Buckle, J L S	75,882	17,149
Buckley, C	38,437	1,218
Buckley, D T	44,921	676
Buckley, M	50,627	952
Buckley, M C	52,440	279
Buckman, P M	38,416	32
Budd, K H	35,050	
Buemann, S	60,848	5,264
Buettner, R H	57,197	18,146
Buffet, G	38,939	393
Bugslag, R J	56,263	3,940
Buirs, M J C	41,591	1,736
Buis, G D	36,874	3,374
Bukkos, A	41,753	9,391
Buksa, R J	42,076	5,984
Bulford, D	62,022	19,436
Bulk, M A	41,297	4,507
Bull, C J	47,968	2,257
Bull, G	39,394	1,819
Bull, W G	44,342	2,572
Bullard, F S	56,880	5,317
Bullard, J R	39,895	
Bullen, A D	43,494	750
Bullivant, L G	47,009	991
Bulman, J B	35,706	
Bulmer, E	46,265	2,412
Bulmer, L J	65,479	225
Bulmer, M	46,253	6,743
Bulych, P	44,921	749
Buonassisi, A J	38,139	646
Buonassisi, P	53,335	1,021
Burch, A	58,414	6,125
Burch, S G	51,730	160
Burdeniuk, E J	42,067	6,156
Burechailo, Z A	40,013	937
Burge, B E	38,121	2,117
Burgers, W H	54,866	16,992
Burgess, D J	49,557	2,710
Burgess, F L	36,090	3,436
Burgess, G A	37,847	1,477
Burgess, R O	44,490	3,378
Burgess, S M	43,992	4,933
Burgess, T E	47,968	2,398
Burgess, T J	44,820	3,100
Burgoyne, S F	36,933	
Burk, J C	40,445	1,717
Burk, P	37,653	968
Burka, M	38,754	3,679
Burke, L P	40,841	
Burke, N P	40,215	4,351
Burkhardt, A E	56,778	98
Burkhardt, L A	74,724	8,773
Burkinshaw, W D	45,597	1,969
Burkitt, C R	36,558	855
Burkle, E F	49,513	3,158
Burleigh, B	43,520	9
Burleigh, P	66,698	9,090
Burman, C L	36,929	3,405
Burnes, I J	65,294	8,700
Burnet, C A	65,478	8,924
Burnett, K G	40,396	1,736
Burnett, P	38,121	1,763
Burnett, R S	48,980	2,177
Burnett, S H	35,560	1,703
Burns, D A	35,876	37
Burns, G M	52,346	2,655
Burns, M	40,414	
Burnstein, S R	45,318	4,614
Burrell, R W	56,880	1,472
Burri, D	40,702	1,905
Burris, K R	38,228	1,859
Burris, R F	56,880	10,621
Burrows, J A	46,885	3,275
Burton, C D	51,164	6,350
Burton, K R	56,651	16,033
Busby, P N W	38,733	2,110
Busch, R J	36,891	430
Busfield, A M	38,810	
Bush, A D	41,595	17,326
Bush, B A	39,395	3,330
Bush, G W	54,056	10,038
Bush, K R	35,843	
Buss, D W	65,478	140
Buss, E P	49,325	6,183
Buss, J O	41,322	1,852
Bustin, D E	40,272	1,136
Butchart, D G	45,269	2,501
Butcher, G	43,470	987
Butcher, G O	46,714	
Butcher, L	36,121	1,004
Butcher, N	37,360	
Butcher, R G	51,589	
Butler, D J	51,053	7,743
Butler, D M	38,124	13,561
Butler, F	49,525	437
Butler, F S	36,938	
Butler, F T	45,889	1,916
Butler, J M	65,741	17,268
Butler, M	36,891	165
Butler, R	58,721	9,833
Butler, S	35,580	3,762
Butler, S I	37,064	2,754
Butula, L M	36,846	
Butz, S J	52,860	841
Butzelaar, C	37,238	
Buyar, D	37,162	95
Buydens, G F	46,885	753
Byers, B M	47,818	313
Byers, D L	64,717	3,811
Byers, R A	37,961	1,159
Byers, V J	58,410	1,500
Byford, D C	44,267	904
Byford, S G	44,790	3,164

	Salary $	Travel $
Byleveld, L	42,830	1,463
Byng, D	54,546	14,970
Bynuck, J J	57,699	256
Byrne, S	36,473	1,586
Byrne, S K	46,208	
Byron, H	35,930	1,792
Cabianca, E	38,047	1,107
Cable, S H	37,083	375
Cabullos, G	47,153	
Cadden, D J	36,891	6,294
Cadger, P	55,539	3,330
Cadieux, D G	46,297	1,184
Cadieux, T R	46,297	592
Cadogan, G W L	56,880	1,578
Cadwallader, C R	40,708	716
Caesar, R	41,163	11,235
Cahill, C D	56,880	2,190
Cail, M J	40,160	
Caine, B D	59,602	5,771
Caine, G D	46,270	5,087
Caird, J	37,868	3,543
Cairns, A B	44,921	1,500
Cairns, J B	42,983	1,982
Cairns, J H	56,631	5,836
Cairns, R	42,067	2,568
Calado, J C	40,874	1,074
Calder, L R	58,293	3,790
Calder, W W	40,652	1,104
Caldicott, C L	40,302	741
Caldwell, A R	36,242	902
Caldwell, B J	50,018	1,549
Caldwell, B Y	35,880	5,016
Caldwell, C	36,684	268
Caldwell, J N	40,189	4,419
Caldwell, R M	52,735	1,498
Cale, I J	36,606	1,009
Callaghan, J R	51,589	14,851
Calland, N B	38,121	2,726
Callander, G R	60,848	8,112
Callander, G W	37,065	408
Callander, K	40,723	44
Callbeck, D	60,136	1,461
Callister, W L	37,293	296
Callow, R E	44,661	507
Calve, P E	42,429	
Calvez, R	36,561	
Cam, A A	49,630	2,440
Cameron, A M	50,557	1,546
Cameron, A W	37,080	1,017
Cameron, D	42,324	1,232
Cameron, H K	43,323	1,945
Cameron, I R	49,843	7,362
Cameron, J	60,848	6,970
Cameron, R H	50,784	9,024
Cameron, R L	49,569	2,653
Cameron, V R	40,774	3,861
Cameron, V Z	36,590	2,477
Campbell, A G	76,379	13,944
Campbell, A G	38,028	1,180
Campbell, C K	65,478	12,460
Campbell, D A	45,053	1,717
Campbell, D A H	44,492	1,864
Campbell, D M	35,222	130
Campbell, D R	49,525	21,174
Campbell, D W	38,121	6,347
Campbell, D W	42,641	4,536
Campbell, E B	40,287	2,264
Campbell, G R	40,174	362
Campbell, H D	59,895	2,726
Campbell, J F	45,955	2,344
Campbell, J G	38,191	
Campbell, J P	38,034	2,382
Campbell, L C	43,429	332
Campbell, L R	38,121	675
Campbell, M A	40,708	1,557
Campbell, M F	39,112	659
Campbell, P J	36,992	1,792
Campbell, P M	38,104	
Campbell, R	56,880	6,559
Campbell, R A	44,732	1,380
Campbell, R D	37,006	209
Campbell, R W	41,254	2,100
Campbell, R W	37,334	3,710
Campbell, W V	36,820	47
Campeau, L A	46,297	
Campese, S V	58,965	7,761
Candy, R A	41,248	1,369
Candy, R N	39,994	
Canfield, K	43,937	
Canning, H D	37,515	1,391
Cannings, R A	56,226	1,487
Cannon, G	35,976	6,137
Cantrell, D	36,805	6,880
Cantwell, B J	40,098	129
Caple, C N	65,478	1,567
Capling, S J	52,022	1,317
Capron, J	35,708	
Car, J	39,006	224
Caravetta, J	36,787	2,811
Carbert, J	35,676	
Carbol, B C	74,076	11,959
Card, J R	56,645	2,579
Careless, V A S	41,912	677
Carelius, N	44,921	10,828
Carey, A J	40,708	
Carey, M N	38,121	2,733
Cargo, J	60,847	11,439
Carl, V R	53,082	3,148
Carlaw, D J	43,234	88
Carleton, M G	56,880	2,868
Carlson, D	53,127	2,655
Carlson, G A	45,516	1,634
Carlson, J H G	54,604	
Carlson, J M	46,093	3,607
Carlson, L	55,780	573
Carlson, M A	75,919	13,853
Carlson, M R	58,092	6,232
Carlson, P G	39,901	100
Carlson, P J	40,531	1,490
Carlson, V I	46,076	1,895
Carlson, W C	55,927	
Carlton, A	48,688	962
Carman, B W	47,968	1,233
Carman, C L	48,768	4,659
Carmichael, D	42,436	
Carmichael, D J	35,859	378
Carmichael, J A	57,883	13,681
Carmichael, K M	40,708	504
Carmichael, N A	55,317	4,935
Carmichael, N B	44,852	7,041
Carpenter, D B	56,880	1,573
Carpenter, J P	38,501	
Carpenter, K	35,268	3,513
Carr, C A	47,896	2,143
Carr, E W	59,337	9,373
Carr, G F	36,030	712
Carr, J A	39,394	673
Carr, S	45,213	5,199
Carragher, W E	66,467	6,731
Carroll, M E	35,700	103
Carroll, N A	36,891	328
Carrow, A	61,586	527
Carruthers, D	36,891	
Carruthers, D	51,852	1,118
Carruthers, M K	43,701	798
Carruthers, R H	41,528	62
Carson, D M	70,768	2,606
Carson, D R	48,441	
Carson, D W	51,736	2,518
Carson, K R	44,921	5,858
Carter, A A	38,121	313
Carter, A T	35,153	558
Carter, B D	36,738	1,204
Carter, B M	40,905	1,656
Carter, E S	42,886	638
Carter, L R	51,743	
Carter, M T	65,510	15,860
Carter, P D	62,858	10,506
Carter, R	41,340	
Carter, S L	39,309	581
Carter, T G	58,077	12,146
Carter, W L	65,478	5,065
Cartmel, S L	36,815	1,968
Cartwright, J W	47,968	6,352
Carver, A B	76,412	404
Carver, C A	52,362	5,103
Caryer, R B	65,863	817
Case, G R	38,464	871
Caseley, L	36,606	4,116
Casey, A P	58,136	7,195
Casey, R P	76,093	8,771
Caskey, M	39,394	850
Cason, C M	35,594	565
Castledine, A J	47,968	8,749
Castley, P K	38,077	4,906
Castro, C	43,340	103
Castrucow, M A	40,555	
Castrucow, M P	44,254	522
Caswell, K	39,533	3,594
Cathcart, M H	37,285	
Catherall, M T	38,455	3,182
Caton, S	41,630	24
Cator, B R	60,848	14,567
Cattanach, M W	45,567	2,408
Catto, R B	53,834	
Caughlin, D N	36,865	1,178
Cavanagh, J A	47,257	1,740
Caverhill, P A	43,470	2,298
Caverly, A R	41,585	2,449
Cawley, C A	50,272	5,992
Cawston, E H	36,891	239
Cawston, G A	48,585	318
Cazes, B A	39,394	3,824
Celle, P D	70,768	
Cepicky, M V	51,738	1,255
Cerenzia, R E	39,394	1,665
Cervo, L	44,775	178
Ceska, A	41,194	1,263
Chadsey, B D	47,797	2,410
Chadwick, R	47,533	17,367
Chaffee, R D	44,563	3,255
Chalifour, A P	40,310	149
Chalk, W J	41,022	4,139
Challand, R M	49,117	
Challenger, R J	47,776	5,458
Chamberlain, A D	38,336	2,398
Chamberlain, H	50,042	4,447
Chamberlain, N C	51,487	4,739
Chamberlin, T W	59,170	15,045
Chambers, A B	57,078	575
Chambers, N L	35,451	553
Chambers, P R	35,436	67
Champion, D	45,678	5,409
Champion, J	50,317	8,881
Champlin, W C	41,488	2,923
Chan, A Y	52,751	967
Chan, B M	43,470	4,773
Chan, D G	37,276	
Chan, G L C	43,399	
Chan, J	35,151	
Chan, K H	36,406	2,534
Chan, R	62,097	6,225
Chan, S	43,754	141
Chan, S C	43,470	5,285
Chan, S H S	47,329	74
Chance, S D	35,426	2,058
Chandler, D	39,153	761
Chandler, J R	35,982	2,280
Chang, W	54,406	1,360
Chang, Y S	39,157	4,424
Chantler, K E	36,897	1,060

	Salary $	Travel $
Chantler, T	42,579	947
Chao, A C L	47,186	
Chapin, G H	39,170	3,729
Chaplin, D R	42,067	1,311
Chapman, A	39,394	3,012
Chapman, C	44,205	338
Chapman, G W	57,461	1,505
Chapman, J N	59,079	2,678
Chapman, K M	61,115	
Chapman, R C	35,958	654
Chapman, R E	48,222	1,304
Chapman, R L	70,768	17,909
Chappell, W D	42,085	3,315
Charbonneau, A R	41,315	4,024
Chard, G L	56,880	4,183
Charles, R J	52,988	2,920
Charlesworth, A F	40,234	462
Charlesworth, J	66,354	1,943
Charlish, K B	37,199	2,286
Charlton, A S	69,829	2,507
Charpentier, P J	50,402	1,911
Chartier, M G	40,177	5,821
Chase, L	37,631	1,899
Chater, D W	51,020	1,187
Chatton, M	37,595	1,323
Chatton, T C	60,220	4,089
Chatwin, S C	54,384	18,440
Chaudhry, M A	40,305	6,909
Chauhan, J	44,375	1,191
Chauvin, D A	41,700	44
Cheadle, C M	40,098	152
Cheesman, G E	43,470	2,968
Chen, C	41,950	
Cheng, G E	37,835	1,740
Cheng, R C K	39,021	2,606
Chenier, C Y	41,123	1,887
Chenoweth, J J	41,849	1,867
Cheperdak, J	38,121	
Chepil, D G C	41,193	212
Chequer, S	44,062	265
Cherkas, S V	40,615	
Chernoff, S	35,456	1,988
Cherrington, B	51,521	1,569
Cherrington, J D	60,848	2,188
Cherry, M G	65,478	3,730
Chester, T	35,284	364
Chesterman, M	43,307	1,284
Chetty, G	70,768	4,482
Cheung, J C K	66,741	16,949
Cheveldeaw, A D	40,544	
Cheveldeaw, W	46,468	1,256
Chiang, A	51,589	6,946
Child, D R	36,299	2,836
Child, K N	47,968	5,484
Childerhose, R	60,348	6,290
Childs, R W	39,498	1,807
Chin, G	51,130	1,653
Chinery, S	35,725	2,193
Chisholm, C A	38,047	1,362
Chislett, G R	56,891	5,916
Chiu, P K	54,801	6,540
Chiz, D	42,334	2,736
Cho, D S	42,674	628
Chong, H	44,989	
Chong, R	38,425	39
Chopik, K S	46,557	1,510
Chor, A K	51,195	145
Chotem, M	41,932	3,008
Chou, C	40,651	5,399
Chow, B	36,407	
Chow, B W	48,685	3,349
Chow, H	44,921	2,354
Chow, H Y	35,779	
Chow, L	37,583	6,900
Chow, T	37,427	5,546
Choy, B A	43,651	300
Choy, H	49,791	328

	Salary $	Travel $
Christensen, F H	70,768	3,796
Christensen, P K	36,995	1,937
Christensen, T C	48,089	153
Christiaens, S	45,143	2,509
Christian, K L	43,470	4,558
Christian, M W	60,790	13,503
Christie, P	43,763	1,827
Christie, S D	36,891	
Christie, W C	59,107	5,543
Christman, J J	42,545	1,921
Chu, H	44,986	1,060
Chu, L	41,828	359
Chubb, K J	38,738	1,049
Chung, W L	41,582	
Chura, D J	37,158	47
Church, B N	58,077	746
Church, G R	40,945	1,135
Church, L J	45,256	250
Churchard, M	37,777	
Churchill, B P	47,968	7,750
Churchill, L J	51,589	1,805
Churlish, S J	68,749	5,730
Ciapponi, V	56,880	4,299
Cibulka, W F	41,185	2,926
Cienciala, E H	42,252	2,917
Cinnamon, A D	48,213	1,461
Cinnamon, P	36,447	1,488
Claassen, D	38,888	275
Clancy, J F	72,257	4,972
Clapp, B E	39,161	6,961
Clapperton, D R	52,325	1,101
Claridge, M G	61,666	237
Clark, A I	43,393	1,012
Clark, B A	41,254	3,802
Clark, B J	49,596	3,064
Clark, D A M	43,470	5,647
Clark, D L	51,967	335
Clark, D M	37,615	1,020
Clark, D R	40,197	633
Clark, E O E	41,789	2,146
Clark, G	47,889	2,773
Clark, G L	42,996	331
Clark, G M F	39,394	359
Clark, I	43,373	5,065
Clark, J P	50,444	2,341
Clark, J P	49,800	13,079
Clark, K J	42,466	5,521
Clark, L E	38,358	1,239
Clark, M G	70,768	8,772
Clark, M J R	47,968	4,330
Clark, M L	42,857	2,685
Clark, N L	42,594	1,839
Clark, P T	50,049	4,416
Clark, R A	51,635	708
Clark, R G	64,277	7,425
Clark, S	70,768	18,096
Clark, V A	35,738	4,446
Clark, W A	65,181	349
Clark, W K	65,478	16
Clarke, B D	52,138	3,396
Clarke, C	37,386	7,474
Clarke, C	39,062	744
Clarke, E A	38,121	
Clarke, E A	43,520	173
Clarke, G	51,736	4,331
Clarke, M E	43,432	
Clarke, P W	59,566	4,224
Clarke, W N	65,478	4,039
Clarkson, D G	45,121	191
Clarkson, E M	40,796	621
Clarkson, H L	40,708	1,128
Clarkson, L J	37,091	1,503
Clarkson, N D	43,470	2,829
Clarotto, A	35,023	1,642
Clay, M M	43,467	8,398
Clayton, A M	35,589	1,104
Clayton, B	38,823	

	Salary $	Travel $
Cleary, B J	38,336	3,061
Cleary, R J	38,121	1,545
Cleaver, B E	54,781	445
Cleaver, M G	56,818	3,398
Clegg, F	39,735	2,742
Cleland, F E	51,170	5,634
Clement, K J	40,351	683
Clements, A J	40,256	
Clements, C	38,263	1,900
Clements, G W	76,060	4,960
Clements, R J	44,921	9,943
Clements-Currier, C	36,548	6,601
Clendenan, J	38,982	1,813
Clerihue, S A	56,519	
Clever, G	39,455	
Clevette, R E	60,076	16,124
Clewley, E D	38,378	
Clews, S G	53,560	3,578
Cliffe, L M	44,656	991
Cliffe, R B	40,708	1,013
Clifford, G A	44,673	8,778
Clifford, R M	37,251	809
Clifford, W D	35,702	125
Cline, B	39,399	3,118
Cline, J	37,300	
Clough, J	36,598	465
Clough, P J	47,961	
Clow, S M	44,377	1,532
Clugston, P H	42,067	5,537
Clugston, R E	54,810	1,440
Co-Te, P	163,881	
Coady, W L	49,569	3,093
Coates, I R	55,173	6,482
Coates, J W	55,934	798
Coates, K D	47,749	9,444
Coates, M	53,617	1,201
Coates, R D	63,692	6,831
Coates, W R	46,229	12,580
Coburn, D	38,983	566
Coburn, M L	50,188	592
Cochran, A G	35,034	8
Cochrane, R N	42,257	878
Cockburn, T C	47,968	1,592
Cocke, T R	54,604	2,391
Cockell, B A	40,708	3,848
Cocking, J	40,708	2,285
Coe, D K	49,569	2,138
Coe, M V	40,331	4,553
Coelho, G	40,645	
Coello, A R	38,121	688
Coey, J R	50,149	358
Coffey, D B	51,223	2,170
Cogan, M	49,401	286
Cohen, S	65,478	
Cohene, L S	58,976	1,474
Colburn, G W	42,086	1,844
Coldwell, K R	52,271	861
Coldwell, K W	56,880	2,276
Coldwell, L M	39,404	
Cole, D M	42,619	2,358
Cole, H M	46,506	500
Cole, J V	44,886	86
Cole, M C	42,990	2,679
Cole, P R	36,033	
Coleman, D A	57,917	4,411
Coleman, K	39,346	7,364
Coleman, M A	36,712	645
Coley, J G	51,949	1,227
Colgan, J A	57,015	2,404
Coligado, M C	43,470	1,135
Collecutt, R H	41,980	1,757
Colliar, J I	43,275	163
Collicott, L	43,569	353
Collier, C E	41,383	148
Collier, R	53,186	9,022
Collinge, M D	39,578	339
Collington, J A	55,170	3,680

	Salary $	Travel $
Collingwood, D	40,266	1,711
Collingwood, K A	71,419	23,997
Collins, A E	50,964	1,005
Collins, B J	60,848	1,611
Collins, H B	43,274	1,993
Collins, L	41,133	
Collins, M F	51,868	4,327
Collins, W J	35,660	372
Collinson, J E	51,820	440
Collis, K G	41,355	729
Collison, M	45,667	3,546
Collison, M D	41,915	1,471
Collison-Baker, J L	38,542	3,854
Collisson, W D	63,177	7,652
Colman, M C	35,161	
Colman, R	39,371	236
Colmer, R	44,921	71
Colter, M G	38,523	518
Colthorpe, F S	38,121	9,130
Colussi, D L	70,771	2,420
Colvey, R P	41,866	4,072
Colville, J R	58,615	7,115
Colvin, P T	35,921	
Colwell, C	45,372	
Colwell, D C	44,894	669
Comeau, G R	38,714	1,695
Comeau, P G	52,935	11,861
Commandeur, G E	44,543	3,222
Condotta, S	39,941	13,104
Congdon, B E	47,644	
Conkin, S J	35,251	
Conlin, B M	42,067	3,139
Conlin, L	46,529	7,419
Connal, L G	38,833	810
Connaty, G L	53,419	1,056
Connelly, D	35,717	3,202
Conner, G J	49,012	6,346
Connolly, G S	41,399	1,792
Connolly, J D	57,088	151
Connolly, R L	63,947	10,571
Connor, M J	59,112	10,351
Connors, J A	39,394	1,394
Connors, R J	39,826	237
Conquist, J	52,608	1,808
Conrad, R A	57,843	5,769
Conroy, G	46,300	2,923
Conroy, L	38,461	985
Constantineau, L	37,407	3,435
Conte, R J	54,228	8,113
Contorines, J	46,104	161
Conway, A L	38,359	1,281
Conway, J	38,108	2,509
Conway, M	37,281	128
Cook, D	55,531	688
Cook, D A	45,764	10,138
Cook, D M	41,159	
Cook, G V	35,979	1,355
Cook, J C	46,797	2,823
Cook, J E	43,426	2,036
Cook, J R	61,518	2,271
Cook, M	38,012	35
Cook, P H	53,082	1,818
Cook, R	43,222	10,862
Cook, R G	37,068	409
Cook, R H	67,554	4,426
Cook, R J	39,394	
Cook, W R	39,907	813
Cooke, C	45,279	1,763
Cooke, G	37,731	
Cooke, J E	35,076	1,153
Cooke, L C	44,247	
Cooke, M B	49,615	1,836
Cooke, S C	36,670	1,629
Coombe, D G	43,470	4,332
Coombes, D MV	35,523	1,250
Coombs, C	35,076	1,978
Coombs, C A	58,518	4,909
Coombs, R M	42,050	980
Coon, L M	54,604	8,159
Coonce, E M	38,860	646
Cooper, B W	37,938	803
Cooper, G W	37,156	104
Cooper, G W	40,650	61
Cooper, K R	36,834	2,985
Cooper, M L	46,419	7,808
Cooper, M W	38,965	2,269
Cooper, R D	44,360	5,907
Cooper, T J	65,537	5,988
Cooper, W H	51,943	2,331
Cooper, W S	54,986	9,359
Coopersmith, D J	50,177	5,493
Copeland, J E	35,823	
Copeland, K R	53,082	2,448
Copeland, L D	55,775	4,531
Copes, M I	36,597	
Copley, G H	70,768	17,148
Copley, J C	42,666	
Copley, R O	42,232	2,996
Corak, R M	40,221	10,318
Corak, W	39,733	8,745
Corbeil, M	56,966	19,547
Corbeil, R C	76,060	7,325
Corbett, J N	42,907	3,419
Corbett, M J	42,616	2,088
Corbin-Charman, E M	36,607	5,599
Corby, F A	38,121	1,379
Corder, R J	48,732	5,728
Cordsen, M	38,304	
Corey, R E	41,423	7,511
Corletto, L D	49,525	6,759
Corley, T	36,730	532
Cormack, G R	46,297	
Cormack, L J	51,387	2,277
Cornelis, B V	38,901	5,444
Corness, H E	41,615	1,849
Cornick, J D	46,256	3,322
Cornish, K A	39,432	223
Cornish, S E	37,008	618
Cornwallis-Bate, L	36,340	
Corp, C M	41,061	3,153
Corrado, M R	40,707	4,566
Corregan, B R	38,061	2,533
Corrigal, D G	37,378	5,333
Corrigal, R B	53,082	1,341
Corrigan, K J H	51,562	3,049
Corsbie, J B	60,262	6,870
Corwin, C F	43,386	9
Cosens, A G	41,023	8,403
Cosgrove, D J	42,067	480
Cosgrove, J A	50,693	
Cossenas, A	47,009	22,544
Costello, K	56,603	4,549
Costello, R A	54,305	1,835
Couch, D P	65,577	62
Coulson, C H	61,440	6,179
Coulson, P F	38,072	209
Coulter, D R	41,581	4,450
Coulter, F A	39,092	193
Coupe, R A	35,263	965
Coupland, M	46,541	138
Couroux, R J	47,305	3,316
Courson, D E	51,574	6,239
Courtin, P J	46,885	2,345
Courtney, J D	36,236	
Cousens, G C R	36,031	3,524
Cousins, B M	43,757	1,105
Coutts, B G	38,200	6,310
Coutts, S L	35,715	51
Coventry, J	38,121	2,125
Coverdale, D	38,121	3,456
Covey, E T	41,845	800
Cowan, B	39,487	6,546
Cowan, C M	35,739	
Cowan, L J	46,723	2,998
Cowan, R	38,193	
Coward, R N	47,390	5,526
Cowell, C J	60,847	3,315
Cowell, J	36,788	1,759
Cowie, W G	49,460	
Cowland, C	54,879	779
Cowland, U E C	56,402	4,005
Cowley, G	36,935	1,463
Cowley, M M	43,839	11,188
Cownden, S	37,363	212
Cowsill, V	37,677	600
Cox, B F	56,880	2,007
Cox, B N	54,536	3,203
Cox, B W	39,363	
Cox, C B	37,792	731
Cox, C J	35,259	871
Cox, E	39,653	167
Cox, G F	54,305	6,463
Cox, H	37,244	1,464
Cox, J	45,590	870
Cox, J M	39,614	24
Cox, K W	35,827	1,480
Cox, R K	87,892	15,131
Cox, R K	48,290	4,585
Cox, S F	43,045	
Cox, T W	59,252	2,602
Cox, W V	43,164	1,775
Coyle, R L	41,290	3,398
Coyle, S	36,437	
Coyne, J M	42,067	342
Coyne, J P	48,164	2,627
Cozens, R D	55,939	6,697
Crack, D T	41,107	1,627
Cradock, G	40,756	2,129
Craig, F	38,379	346
Craig, G A	46,215	139
Craig, R E	43,470	5,714
Craig, S M	54,305	11,046
Cran, G J	53,419	8,569
Crane, A H	35,868	2,185
Crane, R G	39,298	416
Cranston, R S	54,305	7,619
Crarer, K	38,121	2,086
Craske, H	40,797	1,928
Crate, D L	39,601	2,369
Craven, R B	56,735	2,108
Crawford, A E	39,863	5,768
Crawford, C E	43,880	48
Crawford, E M	35,701	240
Crawford, G C	51,823	5,852
Crawford, J W	58,650	17,780
Crawford, K J R	47,353	1,366
Crawford, R C	65,478	21,690
Crawley, K J	51,387	585
Crawley, R D	35,817	1,559
Creasy, D M	41,723	6,444
Creber, R J	58,999	9,874
Creed, N A	40,102	593
Creightney, A	43,067	36
Creighton, C C	60,359	1,680
Creighton, M A	45,489	674
Cresswell, C A	37,008	
Cresswell, M E	57,977	4,169
Crevier, E J	35,620	82
Creyke, T	40,691	
Crichton, W H	59,054	2,767
Crickmay, K L	37,016	44
Crider, J R	57,494	2,151
Crinklaw, J F	37,749	2,557
Crispin, D J	42,434	
Criss, P R	40,781	460
Crocker, G E	42,067	1,533
Crocker, P	45,065	208
Crockett, M J	38,710	193
Cromer, G J	43,509	1,607
Crompton, P J	66,751	1,482
Crone, J A	76,060	295

	Salary $	Travel $
Cronin, D E	43,388	3,208
Crook, R L	62,858	4,945
Crookes, E	38,462	47
Crooks, J D	50,754	3,294
Crookshank, R M	51,301	327
Crookshanks, D M	35,825	
Crosby, H M	35,253	495
Crosby, I G	49,446	3,000
Crosby, R J B	44,626	504
Cross, A N	45,262	738
Cross, C E	35,700	9
Cross, C W	46,253	2,624
Crossley, D W	39,798	1,674
Crossley, R M	46,973	28
Crossman, D J	38,681	
Croteau, D O	36,557	156
Crothall, S A	47,968	2,599
Crover, J D	56,659	7,297
Crowe, B J	37,390	64
Crowe, N E	47,560	5,573
Crown, M	54,325	4,427
Crowther, D B	36,567	7,495
Crowther, M G	75,926	3,039
Crozier, R	42,495	381
Crozier, R J	54,479	7,202
Cruickshank, D	43,353	876
Cruickshank, J	37,153	
Cruickshank, J G	38,519	3,587
Cruickshank, K C	43,252	1,762
Crum, E M	65,478	361
Cruse, G R	36,014	308
Crystal, W J	48,223	
Csizmadia, F	38,121	571
Culham, J M	49,009	4,106
Culhane, V F	44,922	541
Cullen, K I	61,287	16,272
Cullen, R L	36,541	
Culley, I	39,649	2,373
Cullinane, P	43,375	857
Culling, D	50,486	838
Cumberland, S M	40,262	
Cumming, D W	37,713	9,913
Cumming, H H	42,067	3,706
Cumming, H W	47,634	
Cummings, D C	44,172	825
Cummings, J	43,470	431
Cummings, M E	37,563	3,172
Cunliffe, D S	75,882	5,669
Cunliffe, E G	44,756	3,259
Cunningham, D B	35,846	755
Cunningham, D C	65,478	595
Cunningham, H J	42,123	288
Cunningham, J	35,726	2,245
Cunningham, N J	41,055	369
Cunningham, P	43,267	5,661
Cunningham, S	45,248	2,641
Curll, S	38,545	3,411
Curnew, R D	41,752	208
Curnow, G T	38,353	1,779
Curnow, R L	39,135	1,843
Curr, C	39,593	939
Curran, M P	54,831	7,220
Currie, B J	47,961	4,134
Currie, D A	54,122	4,487
Currie, D S	39,050	848
Currie, G D N	37,870	
Currie, J S	39,394	1,175
Currie, L	41,464	8,371
Currie, L L	37,029	
Currie, N	42,821	2,579
Currie, V A	61,229	5,938
Currier, E	37,446	3,697
Curry, C R	38,121	7,836
Cursons, D G	36,891	1,187
Curtis, G W	77,579	8,761
Curtis, R	46,929	3,769
Curtis, R J	35,700	
Curwen, J D	41,531	2,204
Cuscito, G	35,256	
Cushing, W L	38,396	15
Custance, B L	56,880	6,430
Cusworth, S M	51,589	2,028
Cutbill, T J E	44,600	6,798
Cuthbert, B	36,985	3,573
Cuthbert, B S	54,809	
Cuthbert, J T	47,262	1,739
Cuthbert, V	44,921	254
Cuthbertson, S A	47,691	1,697
Cutler, A	43,220	198
Cyr, M	39,650	933
Czaban, S L	41,055	2,029
Czech, N A	38,025	
Czeto, A I	42,681	1,875
Czillinger-Horvath, E	54,305	665
D'Altroy, D G	52,483	20,888
D'Andrea, L	36,891	699
D'Argis, F W	51,589	7,077
Dabrowski, B	50,757	2,470
Daenckaert, B R	45,284	3,962
Dahl, K H	43,126	3,135
Dahl, R K	42,633	3,202
Dahli, E	56,696	9,007
Dainard, G C	44,797	116
Daintith, N	45,051	1,521
Dakin, D A	38,501	3,622
Dalby, K I M	35,703	
Dalby, R S G	51,589	2,923
Dalgarno, M M	42,880	240
Dalin, T K	40,574	788
Dallamore, W A R	51,453	8,301
Dallas, J	60,129	11,200
Dallas, N	36,939	
Dalley, W C	52,642	8,501
Dallin, L L	45,906	867
Daloise, R E	43,441	13,683
Dalpre, R R	62,489	7,150
Dalton, E L	37,963	1,887
Dalwood, S	40,421	9,024
Daly, N R D	37,642	364
Daly, S	41,758	901
Dalziel, R R	65,478	13,929
Dambergs, A A	36,131	1,502
Danallanko, L K	39,650	689
Danchuk, K D	41,084	1,880
Dandeneau, P A	41,851	2,803
Danderfer, R J	74,673	2,555
Dane, B F	56,880	3,178
Daniel, G D	44,290	3,751
Daniele, R M	43,094	3,852
Daniels, B R	48,126	6,045
Daniels, D F	36,708	986
Daniels, G	40,414	5,598
Daniels, O R	35,909	1,148
Danjou, B N	43,845	3,116
Danvers, R	37,376	290
Darabian, H	36,957	342
Daradics, D A	38,121	810
Dare, D	55,761	6,661
Darin, M D	39,071	1,880
Dary, C G	70,768	10,111
Darychuk, G M	58,036	7,625
Darychuk, T K	40,708	1,461
Dash, A	39,047	313
Dash, E K	39,382	378
Dash, F	40,034	
Dasnieres, P V	58,012	1,546
Datoff, S M	38,044	3,037
Daubner, M L	38,549	
Davey, R	35,424	1,015
Davey, R W	62,858	1,225
David, J E	36,695	1,617
Davidson, A	64,722	1,652
Davidson, B	39,960	
Davidson, E J	41,829	4,969
Davidson, G	43,799	2,360
Davidson, G W	45,080	5,107
Davidson, G W	51,063	5,758
Davidson, H C	42,067	3,154
Davidson, L A	38,121	2,695
Davidson, N A J	39,968	681
Davidson, S	38,656	
Davidson, W F	54,411	4,517
Daviduk, R K	47,024	
Davie, R A R	42,530	
Davies, D G	63,376	808
Davies, D G	43,181	4,828
Davies, E	36,700	
Davies, E O	56,943	
Davies, G W	37,069	
Davies, I	37,156	1,334
Davies, I C	50,911	4,065
Davies, I R	40,608	2,628
Davies, J C	47,054	11,004
Davies, K	45,469	1,411
Davies, K M	61,252	5,921
Davies, L F	39,812	2,955
Davies, M	35,912	113
Davies, P E	52,007	5,153
Davies, R G	44,221	4,279
Davies, R J	52,872	3,854
Davies, R J	37,347	362
Davignon, J	38,122	8,135
Davis, B L	38,057	361
Davis, B W	35,711	
Davis, D	58,414	14,162
Davis, D H C	46,447	2,153
Davis, D W	55,682	2,968
Davis, G A	46,499	388
Davis, G W	53,224	3,602
Davis, J G	54,646	4,269
Davis, J G	51,468	1,038
Davis, J L	35,130	988
Davis, K C	49,845	4,627
Davis, K R	53,934	319
Davis, L A	35,042	578
Davis, L G	57,059	10,441
Davis, L W	56,894	1,200
Davis, N	46,196	2,141
Davis, P C	48,121	2,206
Davis, R	36,771	74
Davis, R	35,779	3,657
Davis, R A	52,592	14,362
Davis, R G	36,581	
Davis, R H	46,068	1,316
Davis, R L	58,092	4,926
Davis, R L	56,880	5,696
Davison, J R	39,586	
Dawson, B	35,198	
Dawson, C R	39,349	1,048
Dawson, D A	38,525	674
Dawson, E M J	40,305	2,897
Dawson, G G W	50,171	247
Dawson, G W	76,060	2,031
Dawson, H	45,595	2,457
Dawson, J C	52,424	5,120
Dawson, R J	35,572	5,078
Day, B D	57,203	14,647
Day, G S	53,760	
Day, I B	38,122	
Day, K	48,144	652
Day, M R	70,768	926
Day, R	38,121	1,292
Day, R H	35,401	2,290
Day, V E	52,633	5,786
De Boon, C	36,623	1,275
De Boon, F A	36,247	1,497
De Faye, R C	71,680	944
De Jager, R F	37,073	1,285
De Leeuw, A D	36,891	3,429
De Vink, H	39,201	1,043
De Vink, R E	38,377	1,580

	Salary $	Travel $
De Visser, D L	43,944	1,954
De Visser, H	56,061	7,042
De Vos, R	51,388	1,886
De–Boer, L J H	74,352	8,193
De–Haan, J W	39 405	
De–Vries, H A	51,252	3,069
Deacon, R C	38,439	4,261
Deacon–Rogers, L J	48,041	4,514
Deadman, T E	38,170	3,768
Deakin, B J	54,771	2,222
Dean, A	44,304	1,883
Dean, A E W	50,117	542
Dean, N	36,723	187
Dean, P J	65,748	13,094
Dean, R A	73,538	3,980
Deandrade, N	35,903	2,686
Deane, S A	37,163	
Dearing, J C	39,394	652
Deaville, B D	42,520	2,120
Debaie–Strick, G	38,027	2,203
Debeck, B W	49,008	1,052
Debeck, E P	43,470	3,319
Debock, D W	41,020	3,291
Deboer, P	35,064	4,033
Deboice, R J	57,705	7,301
Deboo, R F	57,380	5,299
Deboon, A	38,676	1,947
Debourcier, O J	39,725	1,199
Deciccio, C	42,533	20,529
Decorte, B G	35,784	3,034
Decosse, S S	58,129	312
Decoste, A V	40,099	
Decouto, P L J	70,768	91
Decraene, R	35,032	9,575
Dedels, B	41,307	10,888
Deegan, W P	40,708	1,627
Degner, J S	39,913	447
Degraaf, M L	36,692	
Degraff, A H	58,092	4,423
Degraff, R G	41,671	952
Degroot, A G	51,736	81
Dehart, J	46,799	3,453
Dehmke, D	38,864	
Dekens, J R	36,946	121
Del Rosario, A A	39,409	987
Delay, J P	45,792	491
Delcourt, B A	49,633	15,457
Delisle, I F	56,880	3,049
Delisle–Jackson, E	37,820	846
Dellert, K R	59,022	2,964
Dellert, L H	62,318	6,519
Delong, S C	47,707	6,172
Delyea, H	43,413	5,419
Demarchi, D A	54,305	4,152
Demarchi, R A	48,532	6,252
Dembicki, P	35,700	924
Demelt, S C	57,330	220
Demers, M	39,394	1,279
Demetzer, H	45,823	11,248
Dempster, D A	57,854	7,082
Den Boer, A M	39,816	2,251
Dendoff, R E	38,368	4,300
Denham, C	36,171	4,436
Deniseger, J H	36,891	2,507
Denisoff, S J	35,200	4,173
Dennis, D	41,651	6,677
Dennis, W H	50,958	2,572
Dennison, D R	45,173	
Dennison, G M	53,452	6,726
Dennison, S G	55,632	2,494
Dennstedt, J F	37,752	1,917
Denny, L D	42,067	1,451
Denofreo, N E	60,848	517
Denoon, K S	52,009	7,453
Densmore, N L	40,443	2,192
Dent, W H	36,710	10,415
Denton, H L	53,829	3,987

	Salary $	Travel $
Denty, W E	40,708	3,039
Denys, R G	53,905	9,112
Deorksen, W J	37,367	
Deosaran, H	42,067	4,347
Der, G N	43,697	
Derbyshire, P J	42,067	611
Derechey, M L	35,971	
Derick, N J	45,372	3,306
Derksen, L G	38,121	6,949
Derrick, E	60,848	18,525
Desai, S	42,645	841
Desautels, T M	40,131	277
Desbois, M	51,245	7,687
Desbottes, N	39,373	582
Deshaw, W E	44,921	2,507
Desimone, A G	45,410	8,829
Desjardins, P	41,705	3,241
Desmarais, M	36,691	
Desnoyers, E A	49,733	2,918
Despins, T J	35,261	515
Desrosiers, D	36,202	112
Deutsch, J L	47,475	
Devani, R	36,567	6,079
Devcic, K	35,503	410
Dever, T J	64,797	17,291
Devicq, M	37,543	14,005
Devita, C G	35,583	341
Devlin, A R	43,055	923
Devlin, E C	42,067	2,871
Devos, H H	42,146	600
Devries, R M	35,003	
Dewald, J	38,386	1,307
Dewell, A	40,708	6,990
Dewell, R	42,224	1,305
Dewick, L	39,575	4,367
Dewolfe, D	38,040	647
Dewsbury, R B	40,708	647
Dewynter, N D	57,980	1,109
Deyaeger, A R	53,214	8,942
Dhami, G S	38,121	1,636
Dhenin, M K	41,460	4,507
Dhillon, B	40,708	1,460
Dhillon, H	44,382	912
Dhillon, J P	38,768	2,589
Diakow, L J	52,085	578
Dias, L C	39,165	
Dibley, A	51,813	1,576
Dibnah, L B	35,700	729
Dicastri, S W	38,879	85
Dice, R W	41,017	1,477
Dichoso, O B	35,640	
Dick, D J	41,885	3,170
Dick, R C	45,077	2,446
Dickenson, K M	44,467	876
Dickerson, B	35,257	
Dickie, J	48,202	70
Dickie, J L	40,045	502
Dickie, P J	51,580	1,355
Dickinson, N M	37,976	1,667
Dicks, B J	45,765	2,203
Dickson, C B	55,653	6,166
Dickson, G S	58,414	5,905
Dickson, H J	65,478	2,060
Dickson, K M	41,655	
Dickson, P A	61,188	7,125
Dickson, S D	36,069	
Diebert, D R	48,052	17,808
Diederichs, R	39,394	2,262
Dielissen, T J	54,326	2,325
Diemer, H L	65,239	9,070
Diggle, P K	50,784	8,383
Dignan, L R	38,606	29
Dignan, T M	42,954	132
Dillon, M	38,725	457
Dinnell, T	59,185	876
Dinter, C D	60,848	4,864
Diprose, R S	36,993	1,027

	Salary $	Travel $
Dirks, W	57,646	1,602
Distasio, M	50,314	15,168
Dittaro, M F	44,104	502
Dixon, J	35,624	468
Dixon, L A	55,682	780
Dixon, R H	60,052	5,722
Doan, B J	36,953	7,634
Doane, D K	35,333	8
Doane, W	48,681	13,402
Dobb, J L	54,305	5,277
Dobell, M	55,335	6,402
Dobell, P	37,808	
Doberstein, H A	56,880	1,258
Dobson, D A	50,527	1,798
Dobson, G	36,567	283
Docherty, J	47,968	976
Docksteader, R	37,161	4,198
Dodd, C J H	44,347	4,177
Dodd, D L	44,921	288
Dodd, D W	39,803	795
Dodd, J	42,990	5,213
Dodd, M J	42,448	3,737
Dodd, R R	48,629	933
Dodd, R W	51,171	3,972
Doddridge, P E	51,538	4,423
Dodds, E N	51,121	2,809
Dodds, F M	36,924	874
Dodds, J D	46,830	5,017
Dodds, R E	49,305	5,539
Dodds, T L	62,022	4,040
Dodge, I D	58,216	1,862
Dodge, M R	48,884	2,761
Dodge, S J	39,639	644
Dodsworth, D F	52,400	1,484
Dodwell, P L	45,936	1,382
Doehler, M H	38,121	2,922
Doering, A M	43,784	2,504
Doerksen, B	38,330	221
Doerksen, B L	48,532	983
Doerksen, V J	56,880	991
Dohan, G G	39,117	
Doherty, A	44,122	65
Doherty, M G	44,797	3,753
Doidge, D	58,144	1,305
Doidge, N M	35,223	906
Dolhai, E	70,768	2,065
Doll, K L	44,174	1,831
Doll, R G	38,254	2,483
Dolsen, B M	55,962	14,554
Dolynchuk, G	41,578	2,802
Dominy, R S	46,652	2,219
Don–Paul, M	47,968	3,182
Donahue, S E	37,104	688
Donald, D C	36,891	
Donald, M A	36,974	1,932
Donald, P J	66,508	1,039
Donald, R	36,359	784
Donaldson, B J	41,036	1,111
Donaldson, D W	63,675	4,705
Donaldson, J E	41,222	
Donaldson–Young, I	35,056	4,297
Donetz, G	36,169	
Donison, L J	38,743	289
Donkersley, J D	36,891	
Donn, M E	38,883	
Donnelly, C	39,715	
Donnelly, C	52,551	5,180
Donnelly, J W T	43,880	659
Donohue, M J	54,018	963
Donovan, I C	60,757	2,854
Donovan, M E	38,121	6,379
Doo, M	41,266	
Dooley, M	44,644	
Dore, G	41,307	772
Dorken, T R	36,148	
Dornik, D M	53,355	2,392
Dorval, M E	47,539	1,794

	Salary $	Travel $
Dosch, M	36,962	1,085
Dosch, R G	39,469	206
Dosenberger, L	35,700	2,721
Doubinin, S I	35,493	768
Doucet, E P	35,445	
Doucette, H	67,623	3,838
Doucette, W W	51,134	17,941
Dougan, D M	44,191	3,577
Dougherty, R L	35,204	517
Douglas, D	39,131	
Douglas, D A	55,279	5,474
Douglas, D D	38,121	1,902
Douglas, G W	73,018	17,030
Douglas, I	37,790	529
Douglas, J P	37,070	319
Douglas, K J	37,136	237
Douglas, M J	45,618	4,885
Douglas, R T	44,467	1,338
Douglas, W	68,509	10,360
Douglas, W G	41,324	
Douglas, W R	37,708	5,139
Douglas-Tourner, K	36,571	2,390
Dove, D A	38,808	19,155
Dove, V S	54,325	7,272
Dow, G G	44,885	206
Dow, J W	42,067	2,960
Dow, W I	46,374	495
Dowding, K W	50,583	2,623
Dowler, J A	63,668	4,080
Dowler, J E	38,917	259
Down, N E	47,968	6,369
Downer, F S	52,517	4,308
Downey, P A	51,328	757
Downie, B D	64,250	12,825
Downie, B K	44,738	9,360
Downie, W J	43,222	9,653
Downing, J G	36,891	339
Downing, M J	44,074	983
Downing, R G	45,481	240
Downs, M	56,880	12,152
Downs, N	50,558	7,075
Downs, P H	56,880	1,060
Dows, R N	37,760	963
Dowswell, B	46,419	177
Doyle, D A	66,194	9,434
Doyle, D D	36,891	725
Doyle, P F	50,784	4,642
Doyle, P H	45,831	4,800
Doyle, S M	60,378	3,134
Doyle, T M	39,592	
Doyle, W D	38,440	609
Doyle-Waters, J	36,858	2,525
Drader, D F	44,251	
Draeger, T M	38,223	1,750
Dragan, G J	52,246	515
Drage, G M	56,880	2,492
Drage, H W	63,009	2,565
Dragushan, G N G	47,968	3,206
Drake, M E	43,609	1,698
Drake, N	40,708	1,378
Draper, B C	52,957	8,553
Draper, D A	58,105	11,699
Draper, G B	38,293	
Dreger, R	44,590	1,357
Dreher, W H	60,995	8,470
Driedger, R J	67,279	21,914
Driediger, W	35,368	
Drier, M M	55,697	427
Dring, D H	56,554	6,750
Drinkwater, R	49,767	2,643
Drislane, D A	63,019	526
Driver, A	37,981	
Drummond, R W	50,299	2,048
Dryburgh, J C	41,252	83
Dryden, D W	62,858	10,844
Du Fault, K	49,009	418
Dubensky, W A	58,571	1,740

	Salary $	Travel $
Dubois, F	41,290	31
Dubois, P	46,269	171
Duchaine, J G	37,440	1,950
Duckworth, U L	35,700	
Duczak, O	44,387	160
Duddridge, J G	41,651	1,678
Dudley, H M	41,006	2,984
Dudley, J L	42,240	3,827
Dueck, L	54,604	1,268
Dueck, M	39,755	1,448
Duerden, J D	61,377	5,817
Duff, J	49,448	1,726
Duff, R G	50,979	4,330
Duff-Tytler, G	35,992	963
Duffell, R	43,594	2,300
Duffin, R H	38,748	233
Duffy, D A	70,768	6,515
Dufour, G A	51,223	203
Duggan, A F	35,590	
Duggan, H L	74,462	1,273
Duggan, J S	40,417	1,029
Duggan, R	46,119	
Duke, J L	38,121	655
Dulay, R S	35,972	1,674
Dumont, J C	42,768	2,043
Dumont, R D	43,236	
Dumore, S	42,110	1,218
Dunbar, D L	37,126	2,137
Dunbar, J F	60,876	15,835
Dunbar, J G	44,602	3,393
Dunbar, J P	35,695	693
Dunbar, L	45,114	
Dunbar, W	48,644	559
Duncan, A	39,172	
Duncan, B C E	75,815	
Duncan, D	36,290	137
Duncan, D R	45,720	1,714
Duncan, D S	70,461	5,137
Duncan, J D	35,419	
Duncan, L	49,945	
Duncan, L M	39,613	756
Duncan, M M	40,086	1,897
Duncan, R W	44,921	5,342
Duncan, W R	36,341	2,348
Dundas, A D	57,495	
Dundas, G D	44,921	1,601
Dunderdale, M	37,026	2,685
Dungey, R	54,389	8,432
Dunham, D W	43,902	8,827
Dunleavey, M J	52,619	4,029
Dunlop, J P	69,686	9,110
Dunn, S C	40,934	2,897
Dunn, S J	57,179	8,726
Dunn, T R	36,580	2,485
Dunne, J R	53,082	2,850
Dunsdon, D J	49,830	4,551
Dunsmoor-Farley, D	62,547	9,677
Dunsmore, B	44,325	1,250
Dunsmuir, J E	51,589	1,978
Dunsworth, K R	45,906	474
Duperon, J J	43,348	246
Duprey, R R	38,121	260
Duran, A M	35,950	1,285
Durand-Hutchinson, D	48,784	4,076
Durban, D A	42,264	1,919
Dureau, M	35,279	13,253
Durney, J A	38,282	
Durrant, P W	62,853	791
Dutcyvich, E	48,085	7,016
Duthie, S L	38,593	275
Dwyer, C D	46,310	9,300
Dwyer, C F	36,719	39
Dwyer, D D	42,984	2,776
Dwyer, N M	44,093	1,600
Dwyer, P J	44,621	
Dwyer, T L	42,076	673
Dyble, J	61,480	18,000

	Salary $	Travel $
Dyck, B W	43,470	666
Dyck, J H	60,618	12,612
Dye, K J	40,013	255
Dyer, D N	38,736	
Dyer, L O	37,067	2,991
Dyer, M E	50,794	3,147
Dyer, O N	36,198	2,997
Dyer, T A	63,080	10,820
Dyke, W F	56,483	472
Dykes, J W	35,325	3,231
Dykhuizen, H	43,650	907
Dykstra, N	37,304	
Dyrland, J L	57,613	9,003
Dyson, L M	37,894	1,597
Dziny, C	38,121	1,324
Dzioba, S O	40,708	6,734
Eadie, W H	38,121	2,006
Eagles, R	36,149	2,218
Eales, B J	47,968	6,281
Eamer, C E	49,299	2,000
Eamer, W J	62,858	10,922
Earle, C A	38,439	1,189
Earles, D	36,246	99
Early, G M	40,750	1,216
Earmme, S Y	51,223	225
Eason, F W	42,356	1,471
Eastaugh, J G M	52,617	7,711
Eastham, A M	51,015	4,355
Easthope, C A	50,181	3,165
Eastick, E G	51,589	5,913
Eastman, B W R	64,698	6,009
Eastman, D J	56,880	3,027
Eastman, D S	59,632	7,998
Easton, D N	36,102	196
Easton, J E	59,570	2,862
Eastwood, A	76,060	5,886
Eaves, D	54,619	9,950
Ebata, T	51,211	4,016
Ebbels, J	76,060	4,259
Ebell, L F	56,620	1,980
Eburne, P L	43,398	3,136
Eby, W F	42,067	243
Eckstein, N A	58,838	3,958
Edelman, N	47,257	1,942
Edelman, S	65,478	3,974
Edelmann, N	35,034	1,378
Eden, D	39,974	548
Eden, D R	39,250	2,339
Edgar, A A S	38,867	1,297
Edgar, A R	52,666	4,181
Edgar, D E	38,122	518
Edge, K M	35,655	
Edie, A G	48,724	4,919
Edward, R D	49,913	6,305
Edwards, D	39,127	857
Edwards, G A	40,329	3,815
Edwards, I M L	49,451	652
Edwards, J	45,141	603
Edwards, J R	41,387	
Edwards, J R	38,341	
Edwards, J W	41,852	
Edwards, O	41,160	196
Edwards, R A	54,122	5,675
Edwards, S J	41,521	863
Edwards, T D	46,422	92
Edwards, V H	38,121	
Edwards, W B	70,768	661
Effa, C J	51,589	12,311
Effa, R W	55,682	1,129
Effray, P	39,421	1,352
Eftodie, P A	54,556	8,411
Egan, J T	62,682	499
Egan, L L	52,584	1,318
Egeland, D A	56,880	2,638
Eggen, D H	56,880	8,110
Eggie, P E B	41,084	
Eggleton, G J	70,768	15,144

	Salary $	Travel $
Egilson, J P	36,434	2,917
Egilson, M H	35,622	7,161
Egroff, P A	42,574	313
Ehrman, L E	47,191	12,287
Eimer, J A	51,589	5,592
Einarson, E D	37,955	3,081
Eis, C C	41,584	2,999
Eisbrenner, W W	50,767	3,742
Eisenhuth, G R	51,471	8,403
Eisner, M	41,643	197
Ek, R E	37,639	1,316
Eklund, L B	37,592	287
Ekstrom, L H	44,271	1,241
Elchuk, K G	51,182	2,308
Elchuk, L R	44,785	94
Elder, L A	44,885	4,092
Elduayen, C	36,734	2,494
Elewonibi, M E	39,485	6,671
Elford, L W	37,061	
Elgersma, K	51,282	336
Elgie, C G	37,121	
Eliason, R	43,830	
Elkerton, J L	38,667	2,805
Ellen, G	43,845	850
Ellicott, K J	41,944	5,019
Elliot, B A	46,649	995
Elliot, D G	46,698	7,051
Elliot, D W	38,685	1,734
Elliot, G B	43,789	1,775
Elliot, I M	41,313	954
Elliott, A V	42,501	5,355
Elliott, C C	47,968	6,161
Elliott, D J	37,666	
Elliott, F J R	36,687	137
Elliott, J P	43,121	3,792
Elliott, J W	46,614	2,849
Elliott, R L	42,054	400
Ellip, M R	40,837	865
Ellis, J A	35,940	1,899
Ellis, N W	38,121	1,632
Ellis, R G	65,093	11,188
Ellis, R L	47,977	46
Ellis, R W	44,021	2,352
Ellwood, T G	68,587	8,421
Elves, M O	35,823	
Elwood, R K	106,070	2,760
Emanuele, M	45,135	4,293
Embacher, S	44,921	833
Embury, D E	50,784	3,417
Emerson, B P	92,392	5,280
Emerson, H	35,482	12,876
Emes, D W	56,008	4,015
Emmelkamp, R B	36,340	90
Emperingham, R A	72,707	7,214
Emsland, R W	44,197	4,669
Emslie, H G	58,414	4,133
Endacott, N D	51,898	11,586
Enfield, R P	44,484	1,008
Eng, D	35,345	3,342
Eng, E S Y	44,966	
Eng, H C	35,700	
Eng, M	40,305	3,058
Eng, M M S	35,571	1,643
Eng, R	40,711	3,029
England, J E	52,077	8,114
Engler, W	44,921	4,234
Engleson, W T	38,215	2,789
English, P M	61,821	13,188
English, R W	44,332	13,726
English, W B	60,847	11,312
Engman, D C	35,813	1,626
Engstad, P A	76,060	6,748
Ennik, J H	35,700	4,125
Ennis, R V	74,540	27,626
Enomoto, R K	39,839	505
Ensing, G W J	60,214	6,918
Ensor, D N	39,609	1,719
Ensworth, C	47,367	720
Entzminger, L	38,950	
Enwright, R J C	58,302	10,082
Epp, D D	41,141	2,203
Epp, H D	36,504	421
Epp, L M	39,367	2,461
Epp, P	58,456	5,129
Eppler, R W	39,394	
Eraut, C B	54,739	12,337
Eredics, I K	47,968	7,014
Erfanifar, E	44,921	908
Erickson, C	56,383	17
Erickson, D	65,583	18,289
Erickson, D W	56,707	3,176
Erickson, G W	53,336	5,556
Erickson, H A	46,398	2,655
Erickson, H P	51,607	473
Erickson, L C	44,921	365
Erickson, L J	47,968	2,204
Erickson, O R	44,742	133
Erickson, V	35,572	
Erickson, W R	47,575	5,832
Erickstad, F	58,450	3,442
Erikson, L M	37,457	784
Ernst, H M	42,607	1,907
Ernst, P	35,996	1,025
Errico D	55,706	11,467
Errington, J C	56,876	16,148
Errington, J E	35,187	
Escott, R W	38,646	2,232
Esmail, K	48,498	6,844
Eso, M J	38,012	974
Espenant, L G	53,775	5,286
Espenhain, A L	42,067	2,656
Espinel, C	38,915	2,897
Esplen, V D	42,098	
Estes, C S	37,173	323
Estey, F B	36,740	703
Etheridge, B D	63,962	3,726
Euchner, R B	36,891	3,113
Eustace, J	46,573	8,675
Evanisky, H T	39,743	6,231
Evans, D	47,232	708
Evans, D	37,297	1,229
Evans, D J	39,609	2,248
Evans, D T	65,724	8,169
Evans, E	39,151	1,572
Evans, E	46,233	800
Evans, E J	35,774	
Evans, J L	36,759	610
Evans, J T	52,154	3,089
Evans, J T	36,891	280
Evans, M C	39,896	4,670
Evans, N	56,321	1,059
Evans, R I	40,948	
Evans, R J	39,464	1,454
Evans, S L	51,442	6,697
Evans, T J	51,518	13,616
Evenchick, A	41,192	4,650
Evensen, H I	45,576	9,900
Everett, F K	37,953	
Everitt, W M	35,834	1,517
Everson, M B	36,581	
Everton, F J	46,108	15,342
Ewald, G M	38,878	2,828
Ewanchuk, M H	50,123	114
Ewart, L D	35,711	214
Ewart, T A	38,122	403
Ewing, K W	36,420	
Ewing, L	56,880	488
Ewing, L	52,262	11,246
Ewings, B A	37,530	1,093
Ewings, T A	49,732	2,723
Facchin, A R	43,470	894
Faddis, G W	54,660	1,119
Fagan, F E	56,880	3,499
Fagerlund, R J	45,149	3,086
Fahlman, D J	37,553	
Fahlman, R A	44,933	74
Fahlman, R W	45,164	445
Fairbrother, A F	38,507	1,353
Fairbrother, J	59,439	1,124
Fairburn, K D	69,784	16,845
Fairhurst, G F	37,194	30
Fairhurst, J S	36,578	
Fairhurst, K B	50,661	9,967
Fairley, B	40,589	
Fairservice, R A	58,552	10,093
Faith, J M	51,406	6,476
Falbo, R P	45,200	2,105
Faliszewski, M J	52,675	3,203
Falk, B	39,026	346
Falk, G W	55,928	17,048
Falkiner, M P	48,685	2,806
Fallis, K F	38,751	296
Falls, L J	46,307	1,606
Fan, P	36,891	2,895
Faoro, R	50,954	17
Faragher, N	36,525	4,486
Fares, E B	38,248	1,306
Faris, J D	56,880	2,291
Faris, K H	36,891	1,037
Farley, J	113,000	8,922
Farley, M	63,717	10,464
Farley, R V	70,768	7,645
Farmer, L	59,483	3,402
Farnden, G	49,616	4,935
Farquhar, G A	55,174	
Farquhar, M	57,957	831
Farquhar, R M	39,438	3,879
Farr, A K	48,620	210
Farr, J T	41,986	295
Farrally, V	72,615	8,909
Farrell, B R	59,093	8,682
Farrell, J E	70,768	12,306
Farry, J B	47,494	1,025
Farwell, J M	38,104	364
Farynuk, M S	43,941	
Fast, D	43,031	10,622
Fatin, N	105,414	20,119
Faulkner, E L	54,292	5,234
Faulkner, F	42,081	
Faust, J A	35,513	1,326
Fauville, D A	39,126	2,290
Favero, C	41,980	74
Fawcett, R	35,346	4,653
Fayad, D A	54,760	5,096
Fayle, R E	35,946	
Fayle, T	40,708	223
Fazan, L B	38,047	
Fead, J K	35,437	3,439
Fedorak, W J	51,888	5,484
Fedorchuk, K M	50,676	5,939
Fee, A R	47,968	2,931
Feedham, V B	39,604	9,396
Fehr, L J	48,611	1,193
Fehr, O	37,174	
Fehr, R G	44,921	4,874
Fehr, T S	51,859	116
Feldes, L	45,139	2,082
Felker, B S	38,121	1,500
Fell, D J	40,074	
Fell, S T	38,121	392
Fellman, D V	43,648	106
Fellman, Y I	54,305	1,497
Felsing, H	41,145	
Feltrin, D F	59,656	
Fenger, B J	37,366	227
Fenger, M A	47,939	9,104
Fenn, D	38,119	706
Fenn, R S	45,776	1,843
Fennell, L M	35,390	108
Fennell, R M	43,706	535
Ferguson, D E	55,354	5,886

	Salary $	Travel $
Ferguson, D H	39,017	5,584
Ferguson, D J	36,283	719
Ferguson, G R	38,230	4,019
Ferguson, J L	40,708	224
Ferguson, K B	35,339	682
Ferguson, M T	39,779	2,029
Ferguson, R H	73,398	8,259
Ferguson, W J	60,848	2,218
Ferraby, C H	36,891	1,834
Ferrier, G A	39,194	1,905
Fetterly, L M	38,358	
Fewer, O	36,589	6,614
Fiander, H L	36,784	
Fiddis, R W	44,759	1,236
Fiddy, G	36,969	
Fiddy, K D	41,828	31
Fidgeon, M	41,048	903
Fidler, W G	42,585	
Fiedorowicz, S	46,769	
Fiegal, H	38,336	133
Field, K	38,479	
Fielding, D J	39,218	134
Fielding, T G	67,824	3,846
Fields, D J	50,502	1,570
Fierro, L L	35,939	
Figueiredo, J M	35,700	
Filan, B R	65,478	3,240
Filiatrault, M	39,272	831
Filipchuk, L E N	45,379	834
Finall, D A	76,060	9,750
Finamore, R	46,253	1,224
Finch, J M	38,303	2,249
Finch–Field, E D	39,768	16
Finden, D	46,730	
Finding, C	50,256	1,209
Findlay, L	38,367	1,346
Findlay, M E G	45,344	
Findlay, R B	42,957	4,275
Finger, U	53,056	4,778
Finlay, D R	57,208	11,218
Finlay, M C	42,067	9,621
Finlayson, H N	48,483	975
Finlayson, R B	40,708	41
Finnie, J O	59,914	3,815
Fipke, N D	37,376	874
Firbank, J A	44,921	5,653
Firby, B	48,052	1,437
Firth, P	62,858	
Fischer, I E	60,848	8,672
Fischer, J G	50,784	1,697
Fischer, K E	55,846	1,027
Fish, L E	53,543	5,008
Fish, M	42,055	3,371
Fisher, D N	43,428	3,361
Fisher, E W	42,261	559
Fisher, G L	56,204	
Fisher, I	45,326	1,382
Fisher, M V	47,557	2,396
Fisher, V J	37,957	1,115
Fisk, B G	41,086	1,184
Fisk, R	106,019	1,324
Fisk, W G	46,962	
Fissel, J R	63,131	9,370
Fitchett, D R	44,297	1,225
Fitzgerald, D J	37,314	
Fitzgerald, K	38,009	
Fitzpatrick, B C	38,061	196
Flack, A D	44,810	1,340
Flack, I M	36,891	78
Flanagan, P R	45,564	759
Flavelle, L	42,439	6,858
Fleck, J L	39,394	2,861
Fleck, K R	43,315	913
Flegel, D P	47,726	1,408
Fleming, G G	40,122	39
Fletcher, E F	50,050	
Fletcher, J	37,662	

	Salary $	Travel $
Fletcher, T M	35,872	6,824
Fletcher, V E	54,168	5,883
Fletcher, W A	77,365	15,862
Flett, C E	37,205	1,656
Flett, S J	47,056	3,880
Fliczuk, J G	65,478	1,002
Flinn, B J	39,415	10,169
Flintoft, D G	64,277	7,733
Florence, R I	36,833	3,161
Florian, M L E	64,115	2,074
Flower, R A	36,891	128
Flynn, B G	41,965	1,084
Flynn, D W	57,303	9,162
Flynn, J	38,222	1,752
Fochler, G L	35,230	48
Fochuk, V I	44,921	1,539
Foden, S G	36,693	1,644
Foderingham, E	42,542	
Fodor, E	37,168	640
Fofonoff, P	49,383	8,270
Fogel, D J	36,856	1,189
Foisy, G A O	38,720	1,872
Foisy, J J J	46,297	509
Foisy, R	39,720	
Foley, C J	42,499	3,274
Folkard, L J	36,624	6,446
Folkestad, D	44,867	352
Follett, C	41,909	139
Folmer, E L	35,552	7,977
Foncette, S	39,575	
Fong, E	35,726	3,430
Fontaine, J	37,673	
Foo, G L	37,586	
Foo, L C	41,284	
Fooiat, S	40,822	
Foote, B D	38,538	514
Forbes, A J	40,637	2,330
Forbes, D G	35,684	
Forbes, E	41,568	
Forbes, I D	40,629	
Forbes, I G	40,118	14
Forbes, J E	36,492	3,575
Forbes, J N	42,067	1,137
Forbes, R D	43,470	3,838
Forbister, J A	36,353	692
Ford, A M	38,853	2,828
Ford, B	65,478	125
Ford, D A	62,518	4,093
Ford, E A	106,971	444
Ford, J M	43,328	464
Ford, M A	35,417	
Ford, R D	38,123	2,301
Ford, T K	36,605	2,747
Foreman, R W	47,691	4,958
Foresman, E R	52,343	10,307
Forgaard, G R	47,801	4,646
Forman, I K	64,414	943
Forrest, C M	42,410	2,541
Forrest, L M	38,121	3,218
Forrest, S R	35,633	861
Forrester, R	48,865	173
Forrester, S D V	55,096	3,549
Forrington, J W	42,067	
Forseth, P E	36,891	501
Forster, M B	42,034	1,036
Forster–Coull, E	45,487	7,221
Forsyth, T M	61,986	7,774
Forsythe, D S	51,589	3,681
Forsythe, J	43,305	529
Forth, A B	57,909	2,499
Forty, T R	58,961	3,079
Foster, A E	44,445	491
Foster, D	44,650	17,329
Foster, D M	50,296	
Foster, D M	62,967	1,914
Foster, G C	41,368	664
Foster, H	39,052	

	Salary $	Travel $
Foster, J C	48,041	9,828
Foster, J K	47,835	5,426
Foster, K A	35,693	236
Foster, L A	35,554	1,805
Foster, L E	44,373	1,463
Foster, R G	36,891	309
Foster, W E	51,286	10,762
Foster, W F	76,060	13,272
Foubister, L	48,063	674
Fougere, W B	40,521	2,191
Fougere–Poirier, J	36,123	
Foulger, G A	38,121	1,329
Foulis, B C	39,867	900
Foulis, R J P	49,569	1,550
Fournier, B J	38,455	
Fournier, C	54,688	7,643
Fournier, M A	35,386	940
Fowler, P G	45,679	4,965
Fowler, R	37,968	313
Fowler, R J	46,384	3,529
Fowler, R R	43,142	1,722
Fowler, V E	43,050	6,545
Fowler, W W	38,989	112
Fowlie, B E	38,323	1,011
Fownes, R	44,646	
Fox, E M	47,473	306
Fox, G L	44,895	3,135
Fox, G R	36,891	2,710
Fox, G R	40,904	8,044
Foxgord, D	68,285	23,538
Fradin, C E	39,609	1,522
Fralick, J E	60,848	10,902
Frame, R V	42,245	10,396
Frampton, H N	45,253	
France, R T	54,305	13,835
Francis, A D	36,891	778
Francis, D G	44,500	2,175
Francis, M	47,828	1,731
Frank, C M	46,006	3,579
Frank, G G	38,434	656
Frank, P	41,843	2,559
Franklin, E	41,359	310
Franklin, L W	52,584	5,753
Franklin, R L	37,499	
Franklin, S R	40,543	7,671
Fransson, L S	60,848	6,434
Frantzen, M	55,742	
Franz, F W	39,707	1,260
Franz, I R	37,286	
Franzen, K J	36,983	4,464
Fraser, A	46,762	2,476
Fraser, B A	54,075	14,405
Fraser, D H	36,207	924
Fraser, G A	54,698	4,776
Fraser, J E	35,700	4,230
Fraser, K J	48,115	2,962
Fraser, L E	38,282	1,851
Fraser, M	38,399	2,275
Fraser, N J	40,877	885
Fraser, R	38,121	732
Fraser, R A	62,235	410
Fraser, R D	38,172	87
Fraser, W G	51,515	5,874
Fraser, W J	36,330	13,850
Fraser, W S	45,366	2,388
Frazer, G C	44,797	4,371
Frazier, M H	41,383	1,433
Frechette, T D	51,589	1,518
Fredell, R A	47,854	3,760
Frederick, N	45,721	1,329
Frederick, S G	55,322	548
Frederiksen, M A	47,671	7,078
Fredh, B R	37,747	945
Fredrickson, R A	43,745	13,153
Freeborn, L W	48,282	562
Freebury, K	42,067	2,264
Freed, D E	56,880	6,175

	Salary $	Travel $
Freed, K C	54,122	543
Freeman, B L	52,004	83
Freeman, H J B	56,436	8,518
Freeman, P	47,683	
Freeman, T S	37,519	1,824
Freeman, W E	72,964	14,682
Freer, G L	56,480	15,281
French, A F	36,195	105
French, D L	51,981	752
French, F K	40,442	
French, L J	35,954	1,265
French, W	36,891	1,271
Frew, P K	46,583	1,827
Frey, J R	56,880	5,594
Frey, P R	56,880	6,082
Friberg, M P	42,783	8,893
Frick, E A	40,220	457
Fricot, G	35,160	1,036
Friebel, S A	38,416	
Fried, G	39,005	4,053
Friend, C C	39,002	1,750
Friend, J B	43,322	1,123
Fries, R J	40,708	227
Friesen, C G	46,711	1,790
Friesen, G P	41,260	
Friesen, H K	35,974	25
Friesen, H R	46,285	57
Friesen, L	56,638	3,251
Friesen, M M	39,924	2,197
Friesen, P G	39,394	3,554
Friesen, P G	41,342	
Friesen, R S	76,816	22,799
Friesen, R W	47,577	831
Friesen, V	51,865	621
Friess, L A	38,121	3,241
Friis, L K	36,891	1,213
Frisk, J A	55,126	2,062
Frith, K R	38,568	1,936
Frizzell, V D	37,035	166
Froehlich, K H W	46,672	
Frolick, V M	65,478	3,330
Froment, P P	48,644	11,250
Fry, A D	61,710	7,462
Fry, C J	38,121	1,270
Fry, W C	51,580	2,857
Frymire, D P	37,955	651
Fuchs, K W A	36,937	45
Fuglem, P L	56,594	8,240
Fugler, B A	35,221	176
Fuhr, B L	48,724	8,602
Fujimura, G	38,982	
Fujino, K K	35,737	1,830
Fujino, N S	37,587	2,712
Fukami, S D	35,396	1,283
Fukumoto, J J	45,296	816
Fukushima, E	47,122	4,705
Fuller, B F	39,741	494
Fuller, J W	59,942	
Fuller, R D	41,264	938
Fullerton, B E	43,425	2,256
Fullerton, S	43,252	583
Fullerton, W R	42,528	629
Fulmer, M E	71,662	4,578
Fulton, J A	39,394	2,407
Fulton, L J	41,915	2,236
Fulton, M J	46,356	10,121
Fulton, S L	40,994	
Fumalle, M J	54,146	2,181
Fundas, A	46,924	745
Fung, A	45,133	1,845
Fung, C	46,419	
Funk, M	36,685	5,772
Fur, C	58,602	1,296
Furness, R	47,104	1,078
Fumival, P J	57,197	923
Fyles, R A	63,807	13,067
Gabbs, G J	39,251	8,819

	Salary $	Travel $
Gabelmann, E E	42,299	3,584
Gabert, J A	49,012	3,696
Gabler, R D	42,164	4,633
Gabriel, L S	39,281	247
Gabriel, P C	37,890	
Gabrys, J B	58,976	837
Gackstatter, M	37,384	
Gaffney, W R J	35,909	640
Gage, R	55,857	1,887
Gagne, J E	50,363	3,674
Gagne, L	38,719	467
Gagne, S D	49,481	3,435
Gagnon, E A	42,358	6,324
Gagnon, J	47,147	233
Gairdner, N	36,950	4,187
Gairns, P M	36,746	2,482
Galbraith, D M	53,117	6,649
Galbraith, J	44,366	399
Galbraith, W R	44,637	9
Gale, G A	40,866	4,673
Gale, G J	36,942	2,035
Gale, P F	38,164	571
Gale, S E	38,875	2,797
Gale, S W	68,314	10,888
Gale, T L	43,770	5,236
Gall, D W	39,830	
Gall, M J	50,097	11,183
Gallagher, B H	44,227	7,102
Gallagher, J	38,741	863
Gallagher, K L	38,503	204
Gallant, N D	37,235	
Gallard, A M	47,401	2,707
Gallaway, M J	36,798	
Galliazzo, P	45,649	3,991
Gallimore, J A	42,416	7,195
Galloway, R A	57,511	3,352
Galloway, W	57,448	7,579
Gallpen, B G	36,912	2,346
Galpin, G T	45,397	121
Galway, C	49,684	8,135
Gamble, M A	47,968	6,314
Gambling, P R	50,300	2,268
Gammie, N J	35,123	
Gammon, D	38,198	1,957
Ganderski, E	47,940	2,155
Gandy, W G	64,168	849
Ganie, B	36,891	2,306
Garay, J J	41,400	2,588
Garden, L M	38,121	1,024
Garden, R	36,550	
Gardiner, T M	60,848	2,418
Gardner, G	36,739	70
Gardner, L A	37,888	4,011
Gardner, L F	41,636	1,335
Gardner, M D	39,124	857
Gardner, P A	57,146	
Gardner, S	43,201	3,066
Gardner, V	67,737	1,076
Garlinge, J A W	61,408	6,126
Garmulewicz, R	35,255	5
Garner, D	50,396	6,581
Garner, M L	48,481	1,557
Garnsey, R C	39,223	3,010
Garoupa, U	37,798	2,008
Garrison, B A	66,086	3,483
Garside, G R	38,266	1,453
Garson, J M R	100,636	3,404
Garvin, W M	43,518	381
Garvock, M M	55,534	7,024
Gaskill, J	55,126	11,408
Gatenby, S M	52,337	2,196
Gates, B R	52,803	5,348
Gates, D P	54,604	1,454
Gates, S	40,708	309
Gatto, B J	38,377	3,050
Gaucher, C E	56,238	9,129
Gaudry, D G	52,295	2,519

	Salary $	Travel $
Gauley, R A	58,617	536
Gaunt, B E	43,450	3,775
Gauthier, M	35,025	3,223
Gauthier, R L D	35,588	
Gavaghan, F	35,229	1,215
Gavin, N G	42,501	919
Gay, R C	51,910	4,887
Gayowski, T W	47,222	905
Gayton, D	47,568	4,878
Gear, L	36,564	
Geary, K	46,845	5,960
Geary, W H	40,210	101
Geddes, G S	46,424	10,661
Geddes, W L	36,185	1,166
Gedye, A C	47,765	111
Gee, B C	65,478	13,996
Gee, L C	39,545	2,317
Geerdink, N A	56,880	2,027
Geisler, M	55,831	9,383
Geisler, M H V	40,046	3,589
Geldart, H G	54,025	8,859
Gelette, G W	38,730	1,563
Gellatly, A	41,593	1,434
Gemmell, M	37,008	
Gentleman, G E	47,216	3,059
Gentleman, R W	62,100	
Gentles, D D	62,201	819
George, A H	38,977	
George, D	55,101	1,178
George, D M	39,742	7,510
George, F	36,891	1,847
Gerber, H S	54,008	1,000
Gerbis, G	55,025	214
Gerbrandt, J D	58,032	783
Gerdes, E L	62,936	6,058
Gerhardt, D R	36,891	1,012
Gerhart, B R	38,082	839
Gerick, B	40,695	374
Germain, A	50,475	2,495
German, D E L	46,917	3,056
German, G R	63,829	3,057
Gerow, D J M	37,345	290
Gerow, J	39,594	375
Gerraghty, D E	48,300	2,611
Gerrard, J D	42,895	642
Gerrard, K G	37,265	198
Gerry, J E	36,759	32
Getz, R J	54,604	2,183
Gevatkoff, P	53,229	4,374
Ghiloni, G C	39,464	716
Ghislain, H	37,031	3,859
Ghosh, R K	48,118	939
Gibault, G M	70,035	11,349
Gibault, J M	35,902	17
Gibault, V	36,794	732
Gibb, J E	44,118	3,264
Gibb, P L	39,968	
Gibbard, K W	35,644	2,303
Gibbon, G G	43,936	
Gibbs, R E	43,124	
Gibbs, T R	64,277	5,895
Giblak, H M R D	40,430	2,091
Gibson Robertson, C	45,334	174
Gibson, B M	41,651	2,892
Gibson, C F	49,776	174
Gibson, G E	48,296	307
Gibson, J L	70,768	601
Gibson, K	53,714	1,100
Gieringer, M	54,628	
Giesbrecht, W J	37,263	31
Gifford, B T	53,082	889
Gilbart, E L	54,604	413
Gilberstad, N	44,759	7,225
Gilbert, D E	67,460	15,948
Gilbert, D E	36,522	742
Gilbert, E A	46,370	7,143
Gilbert, F R	70,275	10,314

	Salary $	Travel $
Gilbert, K G	43,983	
Gilbert, M	45,168	2,551
Gilburg, L M	40,089	2,986
Gilchrist, P E	65,478	9,184
Gildersleeve, M	37,658	2,287
Gilding, D M	37,057	
Giles, H W L	57,572	4,905
Gilewicz, R	35,545	2,348
Gilfix, E	35,444	2,124
Gill, C P S	38,121	5,831
Gill, G	44,332	
Gill, I S	36,732	2,462
Gill, K G	39,428	103
Gill, S A	40,268	1,355
Gill, W	41,370	5,774
Gillan, A A	36,891	247
Gillespie, B J	40,708	5,632
Gillespie, N K	48,985	
Gillett, D W	42,067	2,972
Gillett, G E	40,679	3,094
Gilliam, J M	41,668	1,389
Gilliard, G E E	43,854	4,270
Gillich, L P	42,159	1,070
Gillies, D W	38,121	
Gillies, J	61,072	2,982
Gillies, R A	39,925	
Gillies, V C	36,611	
Gillin, R	38,704	
Gillin, S	36,896	2,488
Gillingham, J M	65,851	1,904
Gillings, J	41,663	173
Gillis, M	47,968	214
Gilmore, A L	39,679	3,708
Gilmore, V D	41,065	292
Gilmour, H	38,526	2,514
Gilmour, L D	43,502	530
Gilmour, R W	38,462	5,645
Gilmour, W J	45,177	
Gilmour-Lee, J	49,957	1,906
Ginther, D L	48,388	1,681
Ginther, D M	42,849	1,362
Girard, M J	47,912	3,062
Girard, R W	59,326	11,639
Giraud, M	36,899	22
Girvin, R A	51,589	2,437
Giske, R C	44,924	1,078
Gjerde, W E	38,197	2,554
Gjesdal, S G	38,746	11,408
Glaab, J K	59,433	2,194
Gladeau, G	37,563	1,725
Gladiuk, R P	37,983	2,178
Gladysz, S D	60,848	6,185
Glass, J	35,235	159
Glass, N J	51,825	5,692
Glassford, D W	43,593	1,148
Gleeson, M	42,883	395
Glegg, A E C	44,783	1,177
Glemnitz, P F	53,082	3,267
Gleusteen, J	39,364	655
Glew, W H S	45,432	5,549
Glinz, G K	35,449	244
Glockzin, D J	36,363	
Gloeckler, G A	67,349	4,509
Glover, A J	59,975	16,993
Glover, G	42,468	497
Glover, T	36,587	
Gluns, D R	45,492	3,032
Go, R	37,382	1,709
Gobillot, J A R	67,244	866
Goburdhun, C N	43,368	
Goburdhun, R S P	37,546	
Goddard, S M	39,273	5,229
Goddyn, A T	36,607	
Godfrey, C G	55,447	6,204
Godfrey, D K	54,604	970
Godfrey, J	35,597	2,154
Godfrey, M	38,889	1,936
Godfrey, R	35,564	790
Godin, A D	36,442	4,932
Godin, J A	44,921	5,433
Godlonton, R J	44,833	419
Godo, M	35,354	1,924
Godsiff, M	43,837	1,110
Goertzen, E	35,162	403
Goglin, M J	42,692	1,398
Goheen, J P	42,733	
Gokhale, V	38,183	1,848
Gold, S	38,939	595
Goldade, A M	55,173	2,014
Goldes, S A	50,601	8,779
Goldie, N D	47,968	1,931
Golding, P S	36,147	275
Goldman, D	36,503	1,614
Goldsbury, E	39,712	935
Goldsmith, C	36,496	3,168
Goldstone, G	43,187	3,804
Golley, W G	35,082	945
Gondek, V	40,081	360
Gonzalez, J	43,296	13,897
Good, A H	39,394	3,876
Good, B H	57,758	6,557
Good, G L	38,884	216
Good, K J	50,188	2,143
Goodall, J M	37,748	412
Goodall, M F	38,690	4,364
Goodchild, R H	35,700	
Goodman, E I	43,764	1,372
Goodrich, C	40,841	
Goodson, J T	40,081	672
Goodwin, D	46,402	1,335
Goodwin, L	40,509	1,188
Goodwin, P	36,852	143
Goodwin, V H	42,334	1,753
Goodwin, W R	57,319	3,947
Goos, G	54,051	1,556
Gorbahn, H W	53,207	9,509
Gordon, I	41,484	
Gordon, J A	60,346	1,205
Gordon, K B	35,861	12,794
Gordon, K G	54,563	935
Gordon, K L	39,968	5,246
Gordon, K R	40,337	4,349
Gordon, M U	39,021	
Gordon, R	38,959	16,842
Gordon, R C	50,784	1,001
Gordon, R M	35,056	15,843
Gorley, R A	65,351	11,063
Gornall, D W	52,640	4,578
Gornall, E B	55,375	1,248
Gorrie, E D	38,615	119
Gorseth, E A	42,354	725
Gorsline, K R	43,216	4,199
Gorsuch, D R	40,857	738
Gosling, G D	40,787	1,269
Gosnell, D A	45,408	2,303
Gosney, T F	36,519	449
Gosse, C E	38,347	
Gosse, M G	64,923	735
Gossel, K	40,314	
Goucher, K J	38,049	1,161
Goudie, J W	50,784	3,392
Gough, D G	56,880	12,093
Gough, N A	54,305	1,749
Gough, R	60,220	5,271
Gould, J R	43,851	6,808
Gould, R	36,608	1,294
Gould, R D	54,130	4,198
Goulet, L A	58,347	8,502
Gour, A L	45,095	2,308
Gourley, R T	44,041	8,553
Goutier, J	38,201	1,010
Gover, N F	54,555	783
Gow, F	41,274	638
Gow, L A	58,060	9,523
Gow, M C	48,025	1,542
Gower, E H	56,916	7,417
Gower, K J	66,680	3,719
Gowman, E S	62,169	2,807
Gowriluk, J	45,2[illegible]9	2,696
Goy, R W	54,604	3,235
Goyer, B	38,683	1,639
Grace, J A	42,085	3,338
Grace, R	61,435	5,109
Grace, R G	36,891	2,083
Gracey, G D	47,194	
Gracey, R	49,569	1,894
Gradnitzer, M M	42,363	135
Gradwell, D A	35,835	1,733
Gradwell, L R	35,442	203
Grady, C B	56,576	2,172
Grady, G	36,978	1,442
Grady, M F	62,022	11,486
Graf, K R	39,204	10,836
Graham, D	45,020	8,431
Graham, D A	46,297	2,579
Graham, D R	44,637	
Graham, G E	41,831	3,118
Graham, H	40,355	2,973
Graham, J	37,565	9
Graham, J L	53,082	11,191
Graham, L	52,167	711
Graham, R D	51,201	6,636
Graham, R T	40,230	1,975
Graham, S	41,009	4,698
Graham, T	42 167	845
Graham, W M	42,519	5,971
Graham-Cumming, A	45,385	907
Graham-Cumming, S C	40,554	149
Grainger, W M	57,960	2,859
Gram, C A	43,192	1,399
Grandage, W E	43,883	2,173
Grant, A J	50,266	5,662
Grant, B D	45,575	3,041
Grant, D	50,784	2,192
Grant, D B	54,292	2,792
Grant, D J	35,668	1,504
Grant, D W	56,880	10,797
Grant, F R	45,222	336
Grant, G	52,787	1,675
Grant, G D	51,280	1,911
Grant, J E	65,478	81
Grant, K	37,623	3,484
Grant, K L	44,546	125
Grant, P N L	62,458	2,105
Grant, R	38,297	401
Grant, R G	69,740	8,657
Grant, R H	37,067	258
Grant, W J	77,570	7,193
Grassi, P	39,747	
Gravel, J L	50,754	3,852
Graves, A D	45,389	230
Graves, G W	53,450	16,211
Gray, B	76,060	5,801
Gray, D R	40,480	630
Gray, D S	41,748	2,459
Gray, G	38,977	637
Gray, J B	70,409	18,604
Gray, J E	65,478	10,551
Gray, J T A	56,880	5,371
Gray, L M	49,170	754
Gray, M E	48,346	3,368
Gray, M H	51,075	1,262
Gray, R R	53,438	2,978
Gray, R W	39,394	792
Graydon, T W	44,129	314
Grayson, V	59,705	2,295
Grayston, R	38,094	665
Graziano, J R S	51,589	898
Green, A	40,889	459
Green, A A	36,704	3,898
Green, B	35,820	111

	Salary $	Travel $
Green, B J	56,880	5,807
Green, B J C	45,064	1,419
Green, C N	44,984	4,526
Green, D A	55,388	5,292
Green, D L	41,608	2,513
Green, E A	40,078	8,293
Green, G D	44,839	1,662
Green, G L	40,177	
Green, J A	36,891	476
Green, J R	47,297	1,136
Green, K P	42,067	8,373
Green, M J	36,891	2,199
Green, R A	41,317	285
Green, R E	36,435	300
Green, R N	54,305	2,632
Green, S	39,004	365
Green, S D	49,719	984
Green, T D	48,898	5,428
Green, T D	41,665	253
Green, T K	58,793	234
Green, V M	36,731	99
Greenall, T M	44,921	5,396
Greenberg, D	58,982	9,668
Greene, M	45,219	766
Greene, T L	58,414	17,696
Greenfield, J V W	57,284	270
Greenfield, R R	64,276	8,330
Greengrass, B	35,106	4,873
Greenhalgh, K B	50,047	4,134
Greenhill, C J	70,768	13,585
Greeniaus, B	65,001	8,853
Greening, S R A	49,428	4,161
Greenlaw, B	51,589	471
Greenley, D W	51,297	1,430
Greenman, M	57,428	9,543
Greensides, J V	49,920	17,524
Greensword, G J	44,502	4,174
Greenway, K T	45,968	7,927
Greenwood, J K	60,239	2,809
Greenwood, J R	42,067	5,365
Greer, B H	77,549	2,324
Greer, D M	53,836	1,858
Gregg, D L	35,633	4,620
Gregg, J	53,586	2,051
Gregory, J P	79,335	8,257
Gregory, T	60,596	2,165
Greig, L V	47,394	910
Greig, M G C	52,329	7,265
Greig, R A	43,162	
Greinacher, N	54,550	1,949
Greiner, D L	51,062	2,292
Gremm, R M	44,386	1,154
Greschner, J J	60,554	6,258
Greschner, R	47,141	3,975
Grewal, H S	48,167	8,495
Grewal, I S	35,294	33
Grewal, M	42,324	
Grewar, E E	56,291	1,282
Grewar, P J	65,757	5,971
Grewsmuehl, C	39,029	
Grieve, D A	53,333	3,776
Griffin, D P	54,691	6,262
Griffin, J R S	56,880	2,813
Griffin, R B	50,169	1,312
Griffith, B	40,708	11,128
Griffith, B L	45,975	1,320
Griffith, C M	40,708	4,603
Griffith, L D	35,997	9
Griffith–Cochrane, J	37,020	1,885
Griffiths, J J	44,878	1,315
Griffiths, P E	36,266	
Griffiths, R P	37,053	3,107
Grimaldi, S K	49,935	5,526
Grimm, R W	47,623	1,737
Grimmer, D M	65,036	21,461
Grimsdell, R S	46,885	8,011
Gripich, S G L	56,880	4,158
Gris, J L	40,988	2,366
Grist, C M	61,586	1,449
Griswold, M H	65,478	2,516
Groberman, H M	62,050	13,180
Groi, I	50,879	5,908
Gronert, P H	59,140	3,151
Gronsdahl, D	36,813	157
Gronvold, E N	42,663	
Groom, J W	60,848	4,615
Groom, W L	49,677	1,356
Grossling, F	38,122	6,236
Grout, R J	35,949	1,665
Grove, M C	40,708	3,635
Grove–White, G R	61,371	1,958
Groves, J C	65,478	
Groves, J M	45,050	568
Grozier, K B	41,930	1,010
Grunau, G C	39,202	1,381
Grunert, B A	41,236	1,979
Grunerud, G D	54,367	1,394
Grunewald, B W	44,785	2,031
Grzybowski, A	50,208	14,875
Guasparini, R	113,395	2,500
Gubbe, R M	60,848	10,889
Gubbels, E C	35,376	
Gubbels, P M	53,741	1,883
Gubbins, A G	41,794	3,284
Gudgeon, G K	36,006	
Gudgeon, G S	45,445	4,959
Guenard, S J	39,358	1,237
Guerin, L D	43,259	914
Guest, J L	41,887	2,075
Guido, J P	56,208	1,832
Guidon, R B	47,974	1,316
Guilbault, A B	37,290	1,086
Guilbault, J L	37,341	1,219
Guillon, F E	42,596	1,987
Guimond, C	37,058	2,634
Guinn, D R	41,394	1,904
Guise, P C	54,305	590
Guitard, C A	39,668	639
Guite, M	38,836	695
Gulbransen, P	65,478	
Gulliford, B E	35,403	435
Gunderson, E L	60,848	1,726
Gunderson, J	38,814	376
Gundry, F H	39,532	90
Gunn, L J	38,522	1,603
Gunn, N	35,531	747
Gunnarsen, D E	49,336	656
Gunnarson, A R	42,156	3,199
Guppy, C S	36,022	535
Gurnsey, G A	61,142	9,018
Gurski, B	37,922	
Gurton, K	49,607	8,836
Gusola, D J	38,341	
Gust, S M	44,892	1,488
Gustafson, E E	39,930	949
Gustafson, T M	44,103	3,863
Guthrie, J A	51,589	4,079
Guy, J	37,918	1,705
Guyton, T E	44,526	10,760
Gwilliam, J C	36,891	1,372
Gwilt, G	40,982	473
Gysbers, L	40,556	4,433
Haakonson, P	61,196	371
Haaksma, J A	36,987	
Haas, D S	37,337	4,439
Haas, R C	54,305	3,090
Haazen, D S	71,343	14,574
Haboosheh, H	45,525	1,343
Hacking, R A	43,052	216
Hackney, K H	36,247	185
Hacmanjek, S	35,234	15,248
Hadden, S M D	39,967	1,747
Haddock, B O	55,473	8,193
Haddow, C	46,897	1,071
Haddow, W D	44,259	4,229
Haden, M	38,882	302
Hadfield, P L	35,759	4,611
Hadland, C	38,259	1,770
Hadley, R M	36,126	467
Hadley, S E	61,022	791
Haegert, S A	39,070	1,556
Haere, P K	35,960	1,839
Hagel, K W	47,535	2,744
Hagen, D W	41,802	752
Hagen, J E	67,640	37,955
Hagen, J M	46,587	2,747
Hagen, M M	39,684	
Hagen, P L	39,808	194
Hagensen, R H	37,915	716
Haggart, D S	37,871	
Haggerty, M M	42,773	492
Hagglund, M D	39,538	1,172
Hague, J J	54,639	4,142
Hahn, D E T	35,161	644
Hahn, J	35,400	17
Hahn, R J	41,698	771
Haight, D M	45,220	1,124
Hailes, N T J	42,067	491
Hails, D	46,066	4,796
Hakanson, W	43,065	1,162
Halabourda, S M	39,916	
Haldin, C J	45,042	55
Hale, B A	42,067	1,502
Hale, M G	52,375	217
Hales, G W	65,478	
Haley, B L L	54,684	6,805
Haley, G	38,078	70
Haley, J	39,521	1,316
Haley, J M	52,926	4,170
Haley, K	38,200	2,082
Haley, P F	55,742	3,762
Halkett, A H	41,133	580
Halko, L M	39,983	1,254
Hall D'arcy, A	36,865	1,465
Hall, A A	44,756	1,911
Hall, B M	54,325	2,973
Hall, C R	35,646	
Hall, C T	46,297	735
Hall, D W	87,652	13,837
Hall, D W	45,190	8,099
Hall, E C W R	56,284	168
Hall, E J	48,288	9,065
Hall, E M	36,250	
Hall, G	56,880	1,163
Hall, I B	39,302	
Hall, J	46,861	3,557
Hall, J E	35,874	1,858
Hall, J R	65,478	16,673
Hall, J R	60,148	7,486
Hall, J T	78,703	9,963
Hall, K M	43,845	311
Hall, L J	54,572	5,468
Hall, P M	52,978	9,477
Hall, P R	42,255	5,307
Hall, R A	46,630	1,144
Hall, R A	36,891	1,280
Hall, R E	46,297	3,826
Hall, R M	50,172	625
Hall, S	42,700	231
Hall, S V	37,635	
Hall, T H	65,862	13,968
Hall, W E	65,171	1,318
Hall, W H	51,915	6,547
Halladay, D R	67,276	13,128
Halladay, H H	42,495	3,377
Hallam, I W	37,563	397
Hallam, J T	41,033	112
Hallam, M A	51,589	1,850
Hallas, B	53,437	4,761
Halldorson, H L	40,815	
Hallett, W L	39,043	1,429

	Salary $	Travel $
Halliday, D V	37,255	265
Halliday, N A	50,988	
Hallihan, M	35,493	
Hallin, L	42,955	369
Halliwell, J D	52,556	711
Hallman, R D	46,753	10,306
Halpin, M	43,624	2,723
Hals, O	50,784	2,643
Halsey, T G	60,848	17,789
Haluschak, M E	47,380	1,648
Hamade, G E A	55,743	894
Hamaguchi, J R	38,000	1,732
Hamann, I R	56,880	8,470
Hamdi, R D	43,508	785
Hameluck, E F	52,915	1,597
Hamer, W E	38,870	8,140
Hames, D J	60,165	6,802
Hamilton, A N	43,470	7,757
Hamilton, D	37,808	5,035
Hamilton, D L	37,763	8,503
Hamilton, E H	53,579	8,455
Hamilton, J R	50,668	7,097
Hamilton, K C	37,063	353
Hamilton, N A	38,172	3,605
Hamilton, R	38,845	695
Hamilton, R G	36,710	4,485
Hamilton, T	51,223	8,394
Hamilton, T N	52,922	4,607
Hamilton, W T	38,993	
Hamlet, D J	58,414	4,860
Hamlin, J F	46,538	213
Hamm, A D	41,394	3,981
Hamm, M W	44,565	2,698
Hamm, V E	59,844	3,845
Hammell, M F	50,902	3,002
Hammerback, B A	35,000	2,583
Hammerl, S D	39,393	1,286
Hammersmark, D E	45,185	
Hammett, D J	55,742	1,000
Hammett, L	38,775	1,538
Hammill, C B	46,757	838
Hammond, G	46,477	
Hammond, R J	47,978	4,656
Hammond, R R	36,656	868
Hamre, W F	59,160	5,005
Hancock, J T	58,077	2,256
Hancock, K D	35,778	3,626
Hancock, L G	40,092	
Hancock, S B	39,109	2,316
Hand, J D	36,488	10,705
Handley, D P	54,752	10,900
Hankey, J M E	39,546	580
Hanlin, M J	41,066	3,535
Hanlon, L M	46,819	1,541
Hanlon, M F	40,473	76
Hanna, K	56,167	4,317
Hanna, S A	43,761	1,237
Hanna, T J	36,669	
Hannah, B C	38,889	271
Hannah, F J	50,141	456
Hanon, J C	46,277	2,360
Hanry, M R	51,993	2,978
Hansen, B V	58,830	4,274
Hansen, B W	46,297	728
Hansen, C L	35,304	149
Hansen, G	42,870	2,045
Hansen, K I	37,361	
Hansen, L W	35,615	
Hansen, M E	43,457	2,471
Hansen, P	39,793	
Hansen, P T	36,856	
Hansen, R G	65,755	3,088
Hansen, S E	56,880	
Hanson, B S	46,710	9,513
Hanson, J	44,892	308
Hanson, J	36,535	
Hanson, M	43,220	

	Salary $	Travel $
Hanson, R E	83,787	2,198
Hanson, R L H	56,880	2,187
Hanwell, B E	68,463	6,059
Happy, G W	38,574	
Haraga, S M	60,848	1,972
Harbicht, D H	44,924	3,968
Harbicht, T N	45,660	7,093
Harbord, W	38,136	4,593
Harcombe, A P	54,305	5,796
Harcombe, F H	38,075	(976)
Harder, R S A	38,121	533
Hardin, R L	36,996	
Harding, L V	39,498	7,828
Harding, R G	60,570	887
Hardman, M G	60,258	8,787
Hardy, B J	55,481	751
Hardy, D S	36,980	82
Hardy, L	47,070	2,289
Hardy, N E	55,813	3,255
Hardy, R L	69,904	8,315
Hardy, R W	49,287	1,132
Hardy, T B	43,077	
Hardy, W R	47,107	23
Hare, A P	35,797	1,807
Hare, A S	68,213	1,719
Hargreaves, D R	57,774	1,911
Hark, H H	42,792	6,517
Harker, G R	41,276	1,163
Harkness, M	40,708	3,403
Harkness, T P	56,694	5,200
Harl, P L	37,141	1,704
Harlow, J R	38,141	3,060
Harms, D B V	45,504	
Harms, W N J	49,759	
Harms, W V	46,864	6,075
Harnadek, M	43,470	4,436
Harney, L	63,133	4,265
Harold, R E	64,421	2,639
Harper, B M	45,492	574
Harper, E D	43,562	62
Harper, F E	47,968	5,951
Harper, P J	44,152	1,201
Harper, R A	35,273	15,184
Harper, W L	43,470	3,473
Harrington, S A	38,386	4,413
Harris, B M	44,939	1,742
Harris, B S	39,394	2,626
Harris, D E	38,399	2,409
Harris, D N S	57,371	2,655
Harris, D P	45,439	225
Harris, D P D	48,832	2,152
Harris, I	38,321	14
Harris, K N	45,299	
Harris, L	35,700	184
Harris, M R	56,076	16,567
Harris, P G	49,051	4,930
Harris, R C	41,651	
Harris, R J	54,036	16,284
Harris, S	40,263	120
Harris, W	35,007	
Harrison, B	38,186	
Harrison, B L	46,396	5,011
Harrison, D M B	38,404	811
Harrison, E W	76,118	5,578
Harrison, G C	36,536	1,011
Harrison, G M	37,672	364
Harrison, M	43,712	31
Harrison, N J	51,942	3,124
Harrison, R	38,956	427
Harrison, Y M A	45,196	8,768
Harrop, C W	39,986	
Harrower, I J	44,552	447
Harrower, W L	43,470	5,681
Hart, B T	47,935	7,078
Hart, F H	53,113	1,960
Hart, G N	46,281	2,561
Hart, J G	41,191	2,665

	Salary $	Travel $
Hart, R N	49,569	845
Hart, S	39,789	1,473
Hartigan, H F L	54,506	6,589
Hartlen, D	37,364	343
Hartley, A M	42,611	
Hartley, G	45,573	2,046
Hartman, D M	60,506	663
Hartman, H F	39,296	
Hartner, K	36,891	
Hartshorn, G R	52,593	2,758
Hartt, B	38,194	380
Hartwig, G A	46,658	10,682
Harvey, B R	42,143	
Harvey, D C	38,053	
Harvey, G P	60,461	10,962
Harvey, J P	44,342	4,144
Harvey, M A	36,543	
Harvey, M R	40,916	3,417
Harvey, R D	43,470	2,397
Harvey, S D	72,732	4,369
Harwood, M	38,121	1,602
Harwood, N E	58,153	543
Haslin, V	44,759	13,624
Hassard, S	49,866	215
Hastings, N J	42,611	805
Hastings, T C	42,517	3,574
Hatch, R	40,860	
Hatlevik, S	40,150	2,775
Hatten, R A	47,519	514
Hatter, I W	43,470	5,418
Haubert, V	51,982	168
Hauca, R	41,819	1,440
Haugan, E M	44,921	1,687
Haugen, S V	59,809	5,904
Haughton, D R	59,995	6,317
Haughton, E R	51,471	5,079
Haugo, G O	44,740	746
Hauk, C G	51,075	5,742
Haupt, E A	49,062	1,178
Haupt, K D	38,121	4,256
Havelka, M	38,164	1,694
Havelock, J	42,849	3,791
Havens, L A	54,305	2,053
Hawes, J G	49,146	7,696
Hawes, R S	53,816	1,739
Hawkes, M S	46,419	4,598
Hawkes, R B	46,419	
Hawkes, R C	54,718	1,153
Hawkes, W J	38,275	
Hawkey, G F	56,880	554
Hawkins, B A	39,282	2,869
Hawkins, D A	45,560	1,648
Hawkins, D B	51,573	733
Hawkins, L J	53,082	3,718
Hawksworth, D B	40,265	34
Hawley, P D	36,812	613
Haworth, R G	39,861	444
Hawrys, B A	54,305	2,711
Hawthorn, R S	51,556	7,681
Hay, J D	54,604	2,991
Hayashi, W S	39,817	1,211
Hayden, D L	57,373	8,760
Hayden, F B	45,685	519
Hayden, M A	43,830	4,499
Hayes, G M	36,336	
Hayes, J	60,848	4,548
Hayes, M A	51,136	6,762
Hayes, P J	47,091	1,388
Hayes–Newington, L	44,337	1,217
Hayhurst, C H	56,880	5,524
Haynes, C R	70,768	13,513
Haynes, K J	48,393	5,752
Haynes, W A	38,121	724
Hays, W J	38,210	8,875
Hayton, A	37,238	432
Hayward, D	48,679	789
Hayward, D T	39,448	1,943

	Salary $	Travel $
Hayward, M	39,392	2,122
Hayward, R S	38,121	1,231
Haywood, D A	38,327	4,152
Hazel, R J	36,891	4,074
Hazelwood, L S	38,436	1,798
Hazlewood, A G	69,767	8,442
Head, D R	37,250	2,406
Heagy, M R	40,621	390
Healey, N A	42,067	2,863
Heaman, J C	58,092	2,298
Heard, F T	60,848	2,600
Heath, R	54,305	8,681
Heather, S A	38,432	
Heatherington, R P	43,730	2,553
Heathfield, R G	40,387	1,174
Heathman, R L	59,281	13,159
Heayn, B I	60,133	8,192
Hebda, R J	55,928	670
Hebden, B	36,891	4,345
Hebert, D M	47,968	8,310
Hecker, J B D	55,360	5,772
Hedden, L H	39,109	741
Hedin, T A	56,865	9,731
Hedrich, V	39,970	5,250
Heemskerk, A J	62,998	8,488
Heerspink, R C	39,892	
Heggs, W	42,089	259
Heidelbach, J	45,926	3,672
Heim, J A	45,581	2,741
Heinrichs, W G	37,213	643
Heisler, J P	37,138	
Heistad, R H	47,462	11,729
Hejjas, P	43,775	3,040
Hellekson, R S	36,280	
Helmersen, A J	54,082	21,275
Helvoigt, H	43,878	3,603
Hembrough, R A	39,422	1,063
Hemming, D J	60,848	5,846
Hemming, J E	52,240	1,009
Hemminger, A D	45,253	
Hemmingsen, E V M	49,650	2,694
Hemphill, G	51,524	1,652
Hempseed, A B	38,910	337
Hemsted, B A	36,358	2,291
Henders, K C	60,848	2,067
Henderson, C	112,097	5,717
Henderson, D M	63,373	724
Henderson, D R	39,539	
Henderson, G I	60,826	3,185
Henderson, H H	60,239	8,775
Henderson, J A	53,296	617
Henderson, M B	40,568	
Henderson, M M	43,446	2,428
Henderson, R F	43,206	
Henderson, R S	36,891	
Henderson, S	36,942	58
Hendren, D F	56,880	4,939
Hendrick, I	37,202	1,336
Hendrickson, B R	39,822	6,734
Hendrickson, R C	35,685	
Hendry, R J	43,019	3,129
Hendry, T A	40,826	
Hendy, C S	40,347	1,476
Hendy, F W	42,202	
Hendy, L W	41,617	20,468
Henigman, J	50,305	11,018
Henke, E H	35,700	5,563
Henly, D G	39,626	2,422
Henney, B R	37,976	121
Henning, A	53,857	7,630
Henning, D P	36,934	69
Henriksen, W L	36,288	1,185
Henry, B	38,733	2,945
Henry, C	37,629	1,387
Henry, C D	41,983	186
Henry, D L	36,476	1,399
Henry, E	41,091	1,478

	Salary $	Travel $
Henry, F G	48,321	1,220
Henry, G M	44,363	2,036
Henry, J	36,529	1,595
Henry, L F	41,232	
Henry, M	41,000	304
Henry, R J	55,585	377
Henschke, N M	44,790	1,022
Hensel, L	36,891	601
Henson, P	44,836	
Hensrud, D A	35,423	710
Henswold, S W	41,006	476
Hentze, H C	38,164	1,181
Hepburn, F G	76,060	6,249
Hepp, A N	61,103	
Heppner, D G	49,336	2,987
Heppner, R G	37,723	1,056
Herbert, J D	72,011	7,097
Herchak, R H	59,075	2,149
Herchmer, D H	50,784	6,924
Heringa, R	53,198	
Herman, F D	60,848	1,745
Hermanson, D F	40,350	836
Hern, A R	51,086	1,881
Heron, D R	40,144	
Herrera, C M	65,306	968
Herring, L J	57,692	12,700
Herrington, C	44,476	737
Herriot, W D	41,161	8,307
Hershberger, C A	35,540	981
Hertzog, G A	35,700	
Herzog, K	39,860	4,658
Hesketh, J	72,271	8,977
Hesketh, R K	37,317	7,203
Heslop, C G	40,382	8,641
Hess, H	60,848	2,393
Hess–Dolgin, R	42,067	2,227
Hesse, J W	36,319	768
Hession, M K	47,477	15
Hester, J	53,159	5,769
Hetherington, A E	38,741	3,926
Hetherington, R	42,096	
Heuer, E	35,061	1,056
Hewitt, C A	56,880	7,119
Hewitt, J R	41,661	382
Hewitt, M	38,733	1,240
Hewitt, M P	70,768	1,456
Hewko, R A	54,907	275
Hewlett, K	38,196	427
Hewson, C A	46,750	2,714
Heyes, D	39,246	324
Heyes, G E	46,458	1,512
Heyland, J B	56,310	8,403
Heyman, G M	38,216	
Heywood, H D	49,708	5,036
Heywood, S	38,121	1,503
Hibbins, B J	56,880	5,389
Hick, V F B	51,546	1,572
Hicke, J B	42,241	725
Hicke, K F	60,257	7,093
Hickey, R J	54,573	2,868
Hickl, W G	46,000	
Hickman, D L	36,865	1,528
Hickman, R D	36,052	5,313
Hicks, E E	64,406	12,390
Hicks, R D	36,875	365
Hiebert, K E	35,518	
Higgins, C D	41,031	1,260
Higgins, C M	43,082	1,521
Higgins, G G	38,121	1,657
Higgins, J F	113,160	21,049
Higgins, J W	57,511	8,625
Higgins, K L	49,949	11,567
Higgs, L	35,715	920
Higham, W M	38,994	
Highsted, J W	40,924	1,329
Hightower, J	43,027	1,585
Hilborn, T E	41,834	681

	Salary $	Travel $
Hilborne, C D	36,780	4,261
Hildebrandt, A H	35,188	
Hiley, D E	35,480	
Hill, D B	38,404	
Hill, D W	51,799	5,300
Hill, G	47,500	
Hill, G C	47,127	1,057
Hill, G E	49,171	1,912
Hill, J A	48,469	851
Hill, J L	37,269	
Hill, J M	74,425	4,182
Hill, J T	44,659	
Hill, L	41,476	612
Hill, M E	42,900	2,460
Hill, M G	43,394	2,610
Hill, S	44,759	1,825
Hill, W G	40,303	26
Hilland, E A	49,047	5,691
Hillary, F J E	60,847	8,775
Hillbom, C	47,714	
Hillian, D A	37,151	1,127
Hillman, D J	35,700	
Hillman, K R	38,522	1,441
Hillsden, R A	56,880	2,285
Hilton, H M	69,323	313
Hilton, J E	52,306	4,393
Hilton, W E	35,620	1,105
Hilts, J	38,628	1,256
Hilts, W D	47,074	37
Hinchey, T	41,656	4,164
Hine, R T	39,121	1,877
Hines, B	41,693	96
Hinkley, R M	38,121	2,365
Hinnen, M R	51,434	1,031
Hintz, E H	62,472	8,476
Hiob, E	46,445	940
Hipwell, J	35,874	1,302
Hirczy, B G	58,249	9,028
Hirst, M J	35,980	1,119
Hisch, P	37,571	1,319
Hiscock, S M	49,262	4,096
Hisdal, V A	36,154	367
Hislop, J M	43,385	20
Hitchcock, F J	37,142	9
Hitchman, H	59,624	209
Hives, T	36,891	
Hjorth, D	47,854	14,208
Hladun, D E	35,851	
Hlady, D A	49,647	1,837
Hlatky, R M	54,305	10,596
Ho, C L	38,554	1,665
Ho, D	59,562	2,043
Ho, D Y N	56,752	
Ho, K W	61,865	10,804
Ho, T	35,700	
Hoadley, D B	41,033	8,695
Hoar, R J	39,885	2,182
Hobart, R J	83,335	8,637
Hoberg, A E	38,121	1,434
Hockley, T O	45,352	262
Hoddinott, S B R	57,912	2,849
Hodge, L V	35,700	406
Hodge, W S	39,746	2,323
Hodges, K	39,595	
Hodgetts, I	46,591	2,547
Hodgkinson, G D	74,032	18,683
Hodgkinson, R S	51,253	7,513
Hodgson, C	39,726	1,768
Hodgson, J A	36,748	242
Hodgson, W M	54,604	
Hodkinson, C M	46,429	2,199
Hodson, F	41,415	250
Hoehne, G E R	45,741	721
Hoem, J H	56,880	3,073
Hoff, L M	42,067	527
Hoffman, G S	39,973	234
Hoffman, J M	36,936	4,284

	Salary $	Travel $
Hoffman, K E	40,278	3,037
Hoffman, L	50,233	3,330
Hoffmann, E R J	52,787	1,683
Hoffmann, J C	43,095	
Hoffmann, S T	35,594	785
Hofmeyr, H	45,148	3,182
Hofweber, J E	52,240	5,500
Hogan, C A M	43,983	290
Hogan, D L	38,586	10,019
Hogg, E R	39,081	912
Hogg, G J	64,884	1,180
Hogg, J A	41,833	22
Hogg, J W	79,037	3,316
Hogg, L L	36,891	1,516
Hok, L J	38,121	4,795
Hokanson, A L	49,113	
Holbeche, D W	35,729	729
Holder, P J	41,104	2,068
Holding, L A	44,446	2,716
Hole, M E	36,891	245
Holland, B A	70,461	6,602
Holland, G A	42,891	1,018
Holland, G B	39,286	742
Holland, G L	41,986	8,759
Holland, R H	67,244	11,487
Hollander, M J	48,580	2,358
Hollett, T R	43,261	878
Hollifield, A A	42,761	
Hollinger, M	38,023	1,522
Hollingshead, A	46,384	2,740
Hollins, L	47,555	14,820
Holloway, L T	38,336	1,486
Holloway, R P	42,072	369
Holloway, W B	56,880	444
Holm, C	37,279	2,723
Holm, J G	45,207	650
Holm, L P	39,473	4,725
Holm, V A	58,199	11,236
Holman, P J	39,394	1,913
Holmberg, D E	35,632	5,983
Holmes, C L	46,297	1,207
Holmes, D E	35,595	6,668
Holmes, D W	47,968	5,494
Holmes, K M	37,892	1,982
Holmes, M A	44,074	
Holmes, P N	37,158	1,975
Holmes, P R	36,891	937
Holmes, W R	37,561	25
Holmgren, K A	36,119	4,153
Holopainen, S I	35,114	
Holowachuk, L	62,889	19,872
Holt, E	56,880	936
Holt, H P E	35,721	593
Holt, W H C	116,927	
Holtby, R	42,242	2,825
Holub, M E	38,397	1,185
Homer, A A	44,921	1,902
Homoky, S G J	46,885	7,247
Honey, M L	35,750	421
Hong-Tai, E	41,150	
Hood, D R	36,935	47
Hood, M	37,176	
Hood, M A V	40,347	1,468
Hook, W D	53,452	12,795
Hooper, A C	41,499	1,603
Hooper, L	36,165	1,189
Hooson, A E	51,276	9,364
Hooton, R S	48,724	13,562
Hoover, A L	50,546	54
Hoover, G R	45,012	5,082
Hope, N	76,753	10,578
Hopewell, J	65,478	8,883
Hopkins, J B	43,354	2,118
Hopkins, J W	56,265	3,214
Hopkins, K L	36,571	538
Hopkins, N P	40,708	5,095
Hopkins, W J	42,123	4,079

	Salary $	Travel $
Hopkinson, S I	41,916	4,407
Hopper, J E	36,486	
Hopper, R L	35,388	2,948
Hopson, R E	42,067	9,708
Hora, Z	58,077	6,047
Horan, A	42,672	1,913
Horan, G J S	43,357	774
Horbay, D E	36,273	
Horel, B G	42,074	699
Horgan, H D	39,137	1,374
Horley, G R	40,257	276
Horn, C	40,582	1,845
Horncastle, G S	35,767	1,365
Horncastle, J R	47,968	4,645
Horne, D A	44,593	2,713
Horne, D V	81,852	9,228
Horne, G J	60,848	1,117
Horne, I M	114,033	
Horne, P E	48,369	66
Horner, A R	71,090	2,280
Horner, S B	36,651	1,778
Hornland, D C	37,736	2,355
Horsman, S C	35,732	662
Horsnell, A W	65,627	2,487
Horton, J L	56,877	8,144
Horton, M J	46,210	
Horvath, D P	35,631	928
Horvath, M R	40,153	272
Horvath, S	47,968	4,001
Horvath, S M	53,617	2,782
Hosein, B M	58,835	
Hosick, J	57,978	3,771
Hoskin, B J	37,500	
Hosking, J B	37,961	3,370
Hoskins, R D	35,717	
Hoskins, W G	57,220	8,800
Hossie, J M B	38,159	1,405
Hough, R D	60,848	2,487
Hough, S J	44,453	3,718
Houghton, A	36,841	
Houle, P	38,787	
Houlind, W D M	35,614	1,803
Hoult, C M	43,098	1,109
House, G W	36,582	
Housechild, W	53,342	828
Houseman, J A	36,409	
Houston, D L P	40,958	1,552
Houston, G H	65,478	7,963
Houston, L J	42,836	67
Hovde, M J	52,321	7,593
Howard, B	39,779	1,827
Howard, E A	42,166	535
Howard, E J	56,083	3,594
Howard, G	54,687	
Howard, W G	64,823	14,593
Howat, R J	39,152	2,208
Howbold, M	51,358	2,648
Howe, B W	38,648	
Howe, J W	58,092	3,726
Howe, M T	45,998	272
Howell, P C	35,143	1,970
Howell, S D	54,130	6,935
Howell-Jones, G	51,589	2,836
Howells, M E	62,011	1,027
Howes, D E	56,456	1,379
Howes, I T	56,777	5,091
Howes, J	51,305	4,054
Howes, K	42,681	2,993
Howie, K R G	47,234	927
Howie, R	43,470	5,640
Hoy, T	57,896	7,465
Hoye, A J	39,818	2,147
Hoyer, G A	40,107	1,313
Hoyles, S E	54,122	6,812
Hoyrup, A R	58,329	322
Hoyrup, J D	44,184	2,363
Hrechka, K	39,520	3,761

	Salary $	Travel $
Hryciuk, S	35,346	2,161
Hryciw, H J	38,121	6,080
Hrycun, D J	55,304	1,162
Hryhirchuk, K V	35,647	122
Hryko, T K	38,902	304
Hsiah, L	35,700	191
Hsieh, M	45,170	
Hubbard, D	43,662	301
Hubbard, L T	69,354	11,864
Hubbard, T L	36,567	2,606
Hubbard, W F	43,753	136
Huber, R F	44,929	10,071
Hubner, T B	35,325	2,155
Huck, R E	36,567	5,145
Huculak, B L	39,806	
Huddlestone, J K J	35,818	196
Hudec, B G	39,047	936
Hudock, M J	45,561	1,355
Hudson, F D	61,424	10,441
Hudson, J A	65,064	252
Hudson, L J	40,128	2,409
Huesing, J E	42,981	406
Huestis, D E	41,060	827
Huettmeyer, K	56,845	1,605
Huffman, C	50,617	18,008
Huffman, J B	40,708	1,613
Hugel, H E	57,319	5,809
Huggan, J	43,858	1,590
Huggins, D W	37,015	450
Hughes, F C	38,871	
Hughes, F C	50,268	11,212
Hughes, G W	57,175	3,018
Hughes, L A	52,504	1,166
Hughes, L C	39,237	
Hughes, M J	59,545	1,586
Hughes, N	46,301	961
Hughes, R	57,117	5,872
Hughes, R	45,522	1,033
Hughes, R A	39,282	74
Hughes, R H	50,681	1,653
Hughes, R J	70,618	27,753
Hughes, S D	48,985	2,637
Hughes, S M	39,578	1,145
Hughes, T A	40,782	229
Hughes, T G	36,695	997
Hughes, T M	53,298	6,541
Hughes, W E	40,731	721
Hughes-Games, G A	41,302	1,152
Huhtala, H H	36,382	
Hui, K S	38,162	
Huitson, D	40,671	32
Hull, C	39,606	1,612
Hulse, J	39,133	
Hultin, I E	44,439	897
Hume, A	73,218	7,010
Hummelen, J H	61,194	375
Humphrey, D J	40,708	1,601
Humphrey, L	38,931	
Humphries, D H	53,696	6,643
Humphries, G	36,956	5,999
Humphries, L A	43,500	59
Hunchak, L	54,646	936
Hundt, R	39,724	474
Hunka, P A	35,912	2,121
Hunsberger, S J	35,277	1,328
Hunt, C	36,965	639
Hunt, C	37,650	
Hunt, D R	43,711	911
Hunt, D W L	38,336	
Hunt, E D	42,104	1,227
Hunt, F M	70,768	8,019
Hunt, L K	56,610	3,304
Hunt, W D	42,990	254
Hunter, B	37,497	2,868
Hunter, B D	60,848	11,520
Hunter, D	46,964	2,123
Hunter, D	40,847	3,912

	Salary $	Travel $
Hunter, E M	36,850	1,146
Hunter, H R	46,874	4,036
Hunter, J	37,370	161
Hunter, J G	41,452	3,783
Hunter, J S	46,097	1,018
Hunter, N J	40,988	200
Hunter, P J A	53,687	2,665
Hunter, R A	53,578	
Hunter, R G	42,067	583
Hunter, R M	61,402	11,373
Hunter, S	37,003	
Hunter, S J	44,921	10,144
Hunter-Oglow, S M	48,263	4,942
Huot, W J	47,968	208
Hupman, C B	54,038	15,340
Hurd, E K	42,298	2,599
Hurd, L E	57,643	5,739
Hurley, M	43,958	1,504
Hurst, R A	40,433	2,222
Hurtubise, Y D	36,264	
Husband, G S	38,070	392
Husband, K R	39,042	
Husband, L	35,877	1,619
Husband, L L	39,355	
Husch, S D	36,891	607
Huska, P	38,121	4,242
Hussey, F	56,453	13,956
Hutcheon, M	90,444	1,581
Hutcherson, C L	35,711	4,083
Hutcheson, D A	51,904	16,759
Hutcheson, D W	57,403	9,431
Hutcheson, G R	38,534	1,718
Hutchins, C G	52,354	6,314
Hutchinson, A R	111,553	16,875
Hutchinson, B W	50,872	12,658
Hutchinson, C M	44,353	5,532
Hutchinson, J O	44,956	4,018
Hutchinson, M V	41,259	
Hutton, B L	45,168	2,387
Hutton, D H	48,479	9,310
Hutton, J A	42,067	2,079
Hutton, J P	39,564	4,620
Huxley, W J	52,087	4,087
Hvid, C F	35,766	
Hyatt, D W	43,893	248
Hyatt, P	56,393	847
Hyatt, S	54,182	2,684
Hyde, D B	54,824	7,628
Hyde, R E	38,295	3,119
Hyland, L C	36,242	
Hyland, T M	42,293	794
Hynd, S G	58,653	3,141
Hyne, G T	36,438	1,136
Hynes, N	35,070	637
Hyslop, D	47,796	4,072
Ibraheem, S M	53,900	
Ife, E A	37,257	
Illes, I	36,405	18
Illington, J K	55,014	2,689
Illingworth, R C	42,551	2,757
Ilnytzky, S	41,337	
Impey, B J	42,422	157
Infanti, L	37,321	733
Inglis, R I	42,633	2,055
Ingram, J	40,562	142
Ingram, J D	52,072	1,889
Ingram, K J	76,427	10,431
Ingram, T L	41,065	
Inkin, G M	40,678	2,081
Inkster, M	47,093	1,393
Inness, S	36,234	477
Innis, A J	45,095	1,576
Insley, P A	70,768	7,223
Iredale, J	43,853	2,079
Ireland, D B	51,397	8,300
Ironmonger, W G	60,848	8,056
Irvine, G M	42,150	1,388

	Salary $	Travel $
Irvine, R J	61,320	2,387
Irvine, S E	49,949	5,402
Irving, G A V	42,363	442
Irving, R C	38,144	
Irwin, L M	38,121	
Irwin, M A	59,488	1,675
Irwin, T W	52,975	3,567
Irwin, W M	64,168	11,669
Isaac, G E	38,252	
Isaac, M M	48,645	4,085
Isaac, R J	70,768	2,018
Isaacs, M A	37,744	11,422
Isaksson, K N	50,625	198
Isdahl, C A	38,500	
Isenor, D M	38,678	228
Iserhoff, F	40,803	1,012
Ishii, G	44,886	6,146
Isley, W G	44,921	637
Ivancic, E	48,781	2,509
Ivanco, B G	50,784	4,855
Ives, H B	49,738	6,939
Ivison, L R	38,121	2,471
Iwaskow, G	36,042	1,466
Izard, I D	83,627	
Jablanczy, S B	43,950	843
Jack, D G	38,317	3,706
Jackman, R	52,258	15,651
Jackman, Y Y	35,187	
Jacks, B	44,825	1,175
Jackson, B E	41,362	7,459
Jackson, B H	42,501	781
Jackson, B M	38,404	681
Jackson, D	54,598	4,653
Jackson, D	38,087	2,597
Jackson, D E	40,957	40
Jackson, G C	40,180	740
Jackson, J B	35,290	828
Jackson, L	58,644	1,156
Jackson, L K	51,267	5,976
Jackson, N O	45,233	2,905
Jackson, P E	36,898	2,160
Jackson, P M	38,064	
Jackson, R	39,364	1,465
Jackson, R V	48,977	7,445
Jackson, S M	38,444	
Jackson, W T	41,519	4,130
Jacob, J W	36,210	1,352
Jacobi, L A	61,175	
Jacobs, D N	42,109	4,291
Jacobs, L A	38,338	
Jacobs, M	45,198	868
Jacobsen, E J	49,949	4,465
Jacobsen, S A	43,311	5,168
Jacques, K D	65,478	496
Jagdeo, G S	38,959	5,732
Jagdeo, S G	49,282	
Jago, R C	60,701	3,081
Jakobsen, D E	37,852	727
Jamal, N J	51,820	4,807
Jamal, R M	37,744	7,462
James, B E	35,303	2,119
James, G R	35,941	5,497
James, J	51,589	2,061
James, L E	40,289	2,139
James, M K	57,997	6,595
James, R K	43,789	2,970
James, S	35,728	531
James, S	47,368	461
Jameson, R E	42,857	822
Jamieson, B	42,469	3,055
Jamieson, D	36,891	231
Jamieson, J M	43,471	991
Jamieson, M G	49,553	4,496
Jamison, D L	35,624	11,279
Janes, L R	38,921	469
Janeway, P M	41,045	
Jang, J G H	48,382	1,143

	Salary $	Travel $
Jang, M	42,594	52
Jani, A	51,086	793
Jannaway, J A	38,339	1,360
Janning, D A	39,859	
Janssen, J S	38,217	2,852
Janssen, W P	37,904	256
Jantz, B A	42,080	1,570
Januska, V	42,845	677
Janusson, W B	46,373	1,719
Janz, D W	51,496	8,709
Janzen, V P	42,067	
[illegible]ques, S B	42,010	2,904
[illegible]quish, B C	53,868	4,520
Jardine, J W	76,060	9,518
Jardine, M	35,511	1,017
Jardine, W	38,230	764
Jarman, P G	71,710	10,624
Jarman, P W	58,961	4,391
Jarvie, T T	39,394	82
Jarvin, R N	65,478	11,577
Jarvis, D L	43,150	1,019
Jarvis, J L	35,941	18
Jarvis, R W	42,067	2,659
Jasinski, I	42,101	2,315
Jaskela, R H	46,297	4,706
Jassal, B S	50,734	
Jaszcza, R M	36,599	392
Jay, I D	42,138	4,235
Jayarajah, C	53,741	
Jefferies, K E	51,589	6,801
Jefferson, [illegible] W	60,476	3,072
Jeffery, C A	39,500	
Jeffery, D H	50,133	8,153
Jeffery, J H	36,891	
Jeffery, M H	60,924	4,901
Jeffries, F	68,148	3,173
Jellis, J	39,656	
Jenkins, B	46,749	1,431
Jenkins, C J	42,999	445
Jenkins, F J	54,227	5,733
Jenkins, J B	58,036	2,966
Jenkinson, D C	53,507	3,149
Jennejohn, R G	51,287	717
Jennings, D M	42,017	4,567
Jennings, J	55,378	
Jennings, R H	36,212	382
Jensen, D E	42,166	1,698
Jensen, E V	36,891	1,725
Jensen, H G	44,681	216
Jensen, J A	50,236	4,956
Jensen, J C	75,288	21,824
Jensen, J C	35,664	594
Jensen, K K	45,831	
Jensen, P	38,074	1,022
Jensen, S T	39,630	1,270
Jensen, T D	35,366	
Jensen, W S	45,952	622
Jenson, E A	57,668	12,107
Jenstad, E N	61,498	7,066
Jessen, K H	42,067	4,245
Jesshope, B	38,135	
Jessome, I	37,859	
Jessome, L M	39,747	345
Jessome, R G	35,958	26
Jessup, F T	68,201	11,922
Jew, K	37,998	2,684
Jewell, B G	36,666	1,095
Jewell, D M	35,754	818
Jeyes, J C	57,003	3,136
Jickling, G W S	52,343	8,531
Jinnouchi, M S J	40,472	1,238
Jobanputra, M	64,667	184
Jobling, M J	49,029	
Jodouin, L	52,865	8,621
Joe, L M	35,700	462
Johannson, C	40,473	34
Johansen, A	39,395	1,365

	Salary $	Travel $
Johansen, E P	43,845	430
Johansen, L M I	49,969	
Johansen, M E	45,080	3,523
Johansen, R	44,921	1,122
Johansson, L	50,261	2,816
Johl, G	48,332	2,365
John, D M	58,959	2,333
Johns, A	36,952	5,369
Johns, K B	42,947	19
Johnson, A W	56,880	
Johnson, B A	36,891	
Johnson, B D	45,366	10,006
Johnson, B V	51,710	2,019
Johnson, C	52,530	1,334
Johnson, C	39,983	2,251
Johnson, C A	55,194	7,776
Johnson, C H	39,609	437
Johnson, C N	37,626	639
Johnson, C W	49,398	
Johnson, D	39,761	152
Johnson, D C	36,299	42
Johnson, D G	58,095	3,816
Johnson, D L	65,465	8,932
Johnson, D R	42,193	115
Johnson, D W	42,067	4,864
Johnson, E B	62,277	1,332
Johnson, G E	55,156	7,709
Johnson, G P	48,776	9,388
Johnson, H	38,185	2,567
Johnson, J T	54,498	1,340
Johnson, K	36,818	129
Johnson, K D	38,760	5,512
Johnson, K E	36,055	5,158
Johnson, L C	39,904	
Johnson, L M	50,820	8,817
Johnson, L M	48,676	1,425
Johnson, L R M	41,751	2,568
Johnson, M	38,374	838
Johnson, M A	42,127	3,530
Johnson, M A	35,154	529
Johnson, R	51,980	3,590
Johnson, R	46,284	7,465
Johnson, R A	54,305	1,306
Johnson, R G	43,491	1,346
Johnson, R L	50,769	2,423
Johnson, S A	40,609	825
Johnson, S J	56,147	1,841
Johnson, W A	46,073	122
Johnston, B	62,394	7,962
Johnston, B	50,545	
Johnston, D G	38,965	916
Johnston, D R	66,381	3,171
Johnston, G D	38,182	1,733
Johnston, G D	35,675	1,496
Johnston, I	43,010	1,292
Johnston, I A	42,570	
Johnston, J B	52,955	2,924
Johnston, K	48,144	976
Johnston, K C	47,172	174
Johnston, L M	36,572	
Johnston, L T	38,723	3,789
Johnston, N T	43,470	1,955
Johnston, R H	52,585	2,825
Johnston, R R	42,151	2,293
Johnston, R W	52,075	
Johnston, S W	58,215	1,096
Johnston, T R	53,819	2,404
Johnstone, B H	70,768	259
Johnstone, B K	36,746	7,667
Johnstone, C G	47,641	5,413
Johnstone, D S	59,062	423
Johnstone, E J	46,297	1,033
Johnstone, F M	39,408	2,013
Johnstone, L M	35,700	
Johnstone, M	36,901	268
Johnstone, W D	61,865	8,301
Joli, L	63,405	4,829

	Salary $	Travel $
Jolie, L G	35,700	1,569
Jolley, W R F	46,205	5,882
Jonas, R G	46,724	122
Jonat, W H	40,848	862
Jondahl, J H	38,589	489
Jondahl, J R	40,582	66
Jones, A G	38,208	
Jones, A R	60,654	3,716
Jones, B M	57,816	3,709
Jones, B R	57,154	176
Jones, C J C	44,779	2,597
Jones, D A	42,873	1,209
Jones, D E	59,865	3,608
Jones, D L	47,968	4,414
Jones, D R	52,050	4,499
Jones, E J	59,809	2,664
Jones, E P K H	48,434	3,708
Jones, G	38,142	9,617
Jones, G A	69,049	586
Jones, G C	40,019	486
Jones, G H	55,679	918
Jones, H D	86,301	1,562
Jones, I	36,891	23
Jones, J	39,854	1,844
Jones, J G	42,069	457
Jones, J H	49,927	1,468
Jones, J R	60,725	1,417
Jones, K	39,400	468
Jones, K W	35,669	1,006
Jones L	43,214	12,001
Jones, L D	48,268	2,027
Jones, L K	40,667	3,361
Jones, M	41,327	3,510
Jones, P K	44,982	4,637
Jones, R A	57,816	1,718
Jones, R I	49,287	1,316
Jones, R M	36,224	
Jones, S A	40,571	57
Jones, S V	38,902	910
Joneson, B	35,829	1,312
Jongbloed, C W	72,387	968
Jonker, J W	38,196	657
Jopson, B C	36,891	
Jordan, H E	37,698	1,574
Jordan, J D E	52,584	4,789
Jordan, J L	75,534	257
Jordens, B	36,891	33
Jordens, R C	50,783	6,876
Joronen, O K	40,148	
Josefowicz, H	38,348	
Joseph, E	45,343	
Jothen, K A	41,206	9,103
Joubert, K V	38,121	1,869
Jovic, N	49,962	1,869
Joy, K R	52,700	6,472
Joyce, A C	58,118	1,498
Joyce, E J	41,848	681
Joynt, H W	43,675	8,058
Jubb, R G	59,331	3,459
Juhasz, J J	76,126	9,716
Julian, M	36,824	809
Jung, D	49,059	7,019
Jung, F	38,228	445
Jungen, J R	54,305	1,995
Jupp, G W	35,240	967
Jupp, P	45,178	1,694
Jurenka, S B	137,834	28
Jury, D N	36,891	3,618
Juteau, L M	58,910	11,737
Kaay, J A	40,298	760
Kabool, K F	38,186	3,933
Kabool, P P	38,706	3,681
Kabool, R J	42,839	956
Kachaluba, R	35,301	609
Kaduhr, D M	36,559	4,259
Kaehn, C A	37,022	285
Kagis, P	64,538	8,197

	Salary $	Travel $
Kainth, G S	35,221	874
Kaivanto, L J	43,491	6,945
Kaiway, B D	58,869	998
Kalina, P H	43,019	2,669
Kalinovich, N L	39,648	2,268
Kallies, W	40,514	1,277
Kalmbach, R	38,256	
Kalnins, I L	60,848	370
Kalnins, T E	54,089	351
Kaminski, K B	40,641	1,132
Kane, P W	55,907	1,016
Kane, S	39,621	930
Kang, M S	48,485	3,824
Kanga, D	55,218	6,722
Kangasniemi, B	43,470	3,153
Kanigan, F H	38,121	1,009
Kao–Lin, B	41,329	1,566
Kaplun, B A	40,838	2,702
Kappes, J W	38,953	1,155
Kappus, M	36,328	1,790
Kapralik, W	40,669	31
Karabilgin, E M	40,743	138
Karlsen, E H	66,940	8,844
Karu, L	43,526	1,317
Kasianchuk, D A	81,668	6,756
Kasischke, E W	36,637	
Kaspryk, J	38,890	937
Kassam, A	57,397	3,560
Kassian, R P	47,993	3,360
Kastak, D J	37,167	
Kastelen, W A	69,353	15,348
Katagi, R	36,076	
Katajamaki, P	41,060	413
Katajamaki, R	36,621	4,099
Katasonoff, J	44,072	2,754
Katz, S	46,646	5,297
Katzer, R J	38,662	1,219
Kaufman, K	36,054	2,132
Kaufmann, H	58,488	11,217
Kaur, A	36,403	993
Kava, M W	35,076	
Kava, T	43,470	
Kavaliunas, K P	39,125	678
Kayban, F	38,121	1,104
Kaye, K	54,774	4,082
Kayler, K	40,708	8,419
Kazakoff, K L	47,008	12,746
Keam, S J	59,639	
Keane, B J	49,320	5,088
Kearnes, M	35,866	1,714
Kearney, S	55,153	15,741
Kearns, M R	35,707	
Keay, G R	54,269	4,659
Keck, D J	51,820	1,656
Keddie, G R	41,200	295
Kedge, E C	43,138	524
Keding, K H H	39,169	1,007
Keehn, T	38,121	3,739
Keeler, D R	53,748	4,778
Keenan, R	35,028	736
Keeney, M	39,236	
Keep, R N	42,632	1,315
Kehler, D B	45,591	1,150
Kehoe, D	38,606	1,967
Keil, C I	35,700	1,822
Keillor, D B	42,067	373
Keir, C J	37,231	2,322
Keir, G T	45,744	797
Keiser, W S	44,871	200
Keith, L	39,060	466
Keith, L M	50,528	5,979
Kelleher, A	37,759	3,812
Keller, D N	43,868	
Keller, J M	73,047	12,070
Keller, L E	42,067	3,051
Keller, L M	56,880	1,717
Kelley, E B	41,938	823

	Salary $	Travel $
Kelley, J	39,802	4,433
Kelley, R W	41,891	
Kellond, P	49,144	482
Kells, D	38,896	7,952
Kelly, C	36,270	145
Kelly, E B	47,766	383
Kelly, K K	43,534	8,707
Kelly, L	38,524	2,321
Kelly, L M	61,602	8,786
Kelly, M P	40,266	
Kelly, N C	39,212	164
Kelly, P E	50,914	22
Kelly, R J	54,125	8,748
Kelly, S A	37,024	1,205
Kelly, S A	35,991	218
Kelso, D H	60,848	4,769
Kembel, J L	46,587	2,226
Kemp, D W	38,881	9
Kemp, R L	36,216	15,584
Kemper, L G	41,815	2,039
Kempf, J B	54,490	1,999
Kenal, W F	36,403	
Kenk, E	54,305	2,506
Kennah, G L	66,256	11,441
Kennard, C W	35,940	1,845
Kennard, L D	37,889	697
Kennedy, C C	36,782	919
Kennedy, C J	37,133	
Kennedy, F C	42,067	664
Kennedy, G P	55,605	4,826
Kennedy, J	38,556	587
Kennedy, J W	42,188	
Kennedy, L	60,500	4,810
Kennedy, M J	58,414	12,755
Kennedy, P R	46,290	1,157
Kennedy, R G	58,200	2,906
Kennedy, S A	35,893	
Kennedy, W	57,156	3,819
Kennedy, W M	36,924	
Kennedy, Y A	40,914	2,503
Kennett, K	51,935	5,095
Kennett, R	37,020	133
Kenning, S G P	114,045	2,544
Kenny, R A	46,419	2,701
Kenny, S R	84,551	13,700
Kent, B L	37,204	1,870
Kent, D E	70,761	8,630
Kent, D V	38,692	7,013
Kent, M J	67,980	15,308
Kenyon, B L	38,121	632
Kenyon, C E	43,470	2,687
Keogh, J N	56,880	3,463
Kerik, J C	36,203	
Kerin, T A	65,478	6,851
Kermode, M A	38,173	6,684
Kern, C B	58,984	3,113
Kerr, A S	58,976	687
Kerr, A W	47,968	3,678
Kerr, B	42,099	
Kerr, B D	42,067	266
Kerr, D E	36,083	4,576
Kerr, J	36,131	1,230
Kerr, L	38,786	738
Kerr, R A	40,708	2,376
Kerr, R C	52,655	4,600
Kerr, S B	38,017	
Kerr, S P	62,036	2,559
Kerstiens, H M	53,690	115
Keshvani, K A J	52,796	844
Keshvani, Y	39,004	7,916
Kessel, G E	37,540	567
Kesslar, P	43,299	1,475
Ketterer, E M	37,351	506
Kettner, R R	54,871	5,427
Khadikin, L	42,837	317
Khan, A A	46,286	2,604
Khan, I A	53,951	3,767
Khan, K	36,891	947
Khan, M K	67,489	3,475
Khare, P	60,732	12,442
Khoo, E	42,990	14,534
Kickbush, F A	48,348	6,162
Kidd, D K	43,402	2,298
Kielo, J W D	44,785	5,293
Kiez, J A	42,455	1,914
Kiland, G M	40,171	3,287
Kilby, B W	54,604	162
Kilby, W E	58,077	5,269
Kilian, G A	54,346	12,312
Killacky, I	54,325	4,366
Killam, J S	40,866	14,918
Kilshaw, D G	46,885	2,856
Kilshaw, K M	54,094	394
Kim, H C	46,885	9,728
Kim, J	43,470	
Kimmerly, R K	49,020	3,374
Kimmitt, A H	37,027	1,080
Kimmitt, P J	61,669	3,531
Kimpton, M	41,995	62
Kinash, W K	55,236	
Kindjerski, K	49,369	7,481
Kiner, L H	71,876	216
King, D	36,621	1,078
King, D G	47,968	2,049
King, E	62,704	780
King, E M	37,880	
King, J G	52,497	5,210
King, J L	35,735	835
King, K J	35,850	843
King, O T	52,181	6,265
King, R A	48,898	8,396
King, R A	37,133	80
King, R S	36,891	1,000
King, R S	37,437	8,252
King, S J	45,147	1,223
King, S P	43,610	473
King, T	51,645	7,354
King, W R	36,755	26
Kingdon, R C	35,624	398
Kingsfield, B	59,940	10,963
Kingston, D P	35,330	
Kingzett, C M	40,528	2,774
Kinley, M R	35,275	275
Kinnear, D W	56,880	4,233
Kinneard, J L	37,296	1,423
Kinnee, E M	44,576	2,628
Kinoshita, G	45,635	717
Kinrade, T	43,207	1,136
Kipps, A L	38,988	5,495
Kirby, A G	36,879	7,125
Kirby, E C	39,688	
Kirby, J	48,135	1,445
Kirby, J A	60,278	4,146
Kirby, J E	46,727	4,099
Kirby, K	35,949	
Kirby, N E	41,006	2,191
Kirchgesner, E G	58,899	1,165
Kirk, A	41,570	
Kirk, C S	65,477	7,469
Kirk, D A	39,985	114
Kirk, D L	35,292	6,740
Kirk, D S	60,848	1,615
Kirk, M D	35,845	
Kirk, R C	38,121	235
Kirk–Foreman, C E	41,898	
Kirkaldy, A D	71,048	871
Kirkbride, T G	39,394	411
Kirkby, L	54,604	1,614
Kirkby, W M	40,848	858
Kirke, G B	56,880	1,648
Kirkham, H R	38,873	1,590
Kirkland, A W	47,172	1,335
Kirkland, B	44,496	344
Kirkpatrick, J E	65,333	7,391
Kirkvold, S	45,149	4,617
Kirstein, P M	42,433	2,991
Kiselbach, W D	35,873	406
Kishkan, G A	41,900	1,536
Kisling, N	41,160	2,022
Kiss, G K	57,896	3,236
Kiss, J	54,122	561
Kiss, L	47,020	2,344
Kissinger, C J	44,566	2,093
Kissinger, R A	37,288	402
Kitagawa, R	36,338	2,741
Kitamura, F T	46,297	3,233
Kitson, M A	41,554	328
Kittle, C N	62,204	1,247
Kitto, P A	41,010	88
Kittredge, M A	54,010	2,275
Kitzmann, A L	38,122	461
Kivari, A E	49,993	4,654
Kivisild, A	38,121	
Kiyono, T R	40,874	
Kizuk, J D	36,936	1,443
Kjos, J A	45,032	2,572
Klancar, A L	36,896	1,241
Klasen, C B	48,275	759
Klassen, E H	42,067	356
Klassen, K	47,147	6,103
Klassen, L A	43,348	248
Klassen, L A	48,579	8,159
Klassen, M	35,828	254
Klassen, M G	43,098	4,197
Klassen, P J	35,015	978
Klassen, V J	40,894	3,223
Klear, D	38,421	667
Kleibl, D	43,553	5,163
Kleibl, R	37,731	45
Klein, C A	46,089	873
Klemmer, W F	38,198	2,523
Klettke, D S	41,726	413
Klick, J P	42,569	1,354
Kline, C	67,129	3,346
Kline, G A	42,067	213
Kline, R O	54,180	8,094
Klinger, M A	38,186	3,271
Klingspohn, D M	40,398	530
Klippert, L	105,414	11,146
Kloeble, W M	59,329	2,792
Klohn, L D	36,403	4,169
Klohn, R W	38,121	5,324
Klopp, W S	50,759	1,788
Kluge, H A	56,061	9,183
Klughammer, R E M	41,184	3,905
Klyne, W L	51,174	10,817
Klypak, G A	46,942	5,897
Knapp, J	38,152	712
Knauf, A G	43,844	1,084
Knauf, C T	35,827	117
Kneeland, A R	47,606	5,733
Kneeshaw, D B	50,545	4,495
Knezevich, H	37,758	1,724
Knezevich, J F	43,694	38
Knight, C R	35,572	
Knight, J E	38,362	1,005
Knight, R C	45,881	1,053
Knight, T W	54,604	1,963
Knighton, A	39,814	457
Knoll, G A	36,994	
Knotts, R A	43,557	1,916
Knowles, B J	44,921	2,447
Knowles, L	43,083	206
Knowles, P M	38,180	692
Knowles, P S	43,901	480
Knowles, R C	41,962	
Knowlton, C	38,379	617
Knox, B J	36,320	956
Knox, D	47,102	4,052
Knox, J R	36,891	1,465
Knudsen, K	36,770	3,494

	Salary $	Travel $
Knudsgaard, H B	38,071	2,804
Knudson, S	43,835	4,002
Knutson, R G	41,217	3,031
Ko, S	44,921	
Kobayashi, Y	41,941	
Kobe, S A	39,207	916
Koberstein, W D	39,649	358
Koby, L	42,067	3,286
Kobylnyk, R W	69,353	8,389
Koch, J B	49,181	3,721
Koch, L	35,896	
Koehn, J	45,183	664
Koehn, S	36,957	1,601
Kohlen, A J	38,289	951
Kohlert, R N	65,478	7,000
Kohut, A K	44,763	
Kohut, A P	56,263	1,494
Koinoff, S J	54,325	1,281
Kojima, L I	40,767	3,257
Kolarich, J	39,578	724
Kole, R E	40,266	
Kolesar, V	37,738	5,805
Kolesnikoff, M	51,941	3,379
Kolodinski, E	42,872	1,511
Kolodychuk, B	35,292	1,611
Koncohrada, K M	61,033	2,734
Kong, L C	47,968	78
Konishi, J	60,848	12,495
Konkin, D W	57,216	1,405
Konkin, P	42,067	1,731
Konkle, R W	51,589	1,580
Kooistra, C M	57,263	8,597
Kool, R	50,513	3,013
Koop, B	36,753	1,069
Kopec, K	38,216	2,123
Kopp, N A	37,035	
Kopriva, O	41,832	2,975
Kornder, L D	109,647	13,370
Kortegaard, R	40,797	7,933
Kortegaard, S	36,949	513
Korteling, S A	40,562	686
Korven, P L	37,528	1,334
Kosior, E O	41,326	144
Kositsin, A B	38,433	8,479
Koskie, D A	60,415	3,383
Koskimaki, D	54,604	2,985
Kosovic, A D	46,215	
Kosowick, J J	51,470	5,748
Kossinn, R M	43,310	417
Kostick, B	37,956	
Kostman, D F	80,753	1,936
Kot, R J	43,470	1,845
Kovacs, H I	42,067	2,442
Kovaltsenko, R M	40,262	453
Kovats, M	54,822	2,582
Kowall, R C	54,201	2,630
Kowalski, A	50,227	4,045
Kowalski, P T	38,121	1,364
Kowalsky, K	37,988	1,995
Koyanagi, L	37,962	1,628
Koyanagi, V M	43,332	2,712
Koyl, G R	70,936	9,839
Koyl, M C	60,848	2,761
Kozak, E L	79,823	9,951
Kozina, J L	56,880	746
Kozsan, R B	38,901	1,291
Kramer, G D	43,775	866
Krane, A R	40,153	670
Krasowski, M	45,898	3,062
Krause, K	51,448	2,607
Krause, M A	39,394	2,347
Krause, R	44,466	1,574
Krawciw, S K	39,773	1,129
Krayem, A E	35,175	
Krayenhoff, C R	51,189	7,203
Krebs, M D	51,317	6,168
Krehbiel, R B	42,098	14,678
Kreklywich, N	44,921	5,020
Krell, R D	52,860	5,040
Krestinsky, G D	36,674	409
Krezanoski, D E	54,292	1,776
Krilic, A	38,014	782
Krischanowsky, N P	62,234	4,420
Krishna, R	52,023	6,769
Kristiansen, D A	54,305	3,001
Kriwoken, L A	42,169	2,047
Kroetsch, T L	47,026	3,697
Krogel, D W	38,082	2,346
Krol, J	35,935	2,771
Kronlachner, R	36,193	122
Kroot, P A	37,487	1,039
Krotz, G G	53,467	931
Krueger, B N	35,210	
Kruk, C	36,891	375
Krumlik, G J	54,592	5,134
Krupop, R	38,663	3,344
Krutko, S	37,249	5,436
Krygier, M	40,939	316
Kuc, F M	37,695	5,023
Kucherka, R A	44,921	3,435
Kuepper, I L	40,931	
Kuipers, A	47,560	9,714
Kula, J	58,542	332
Kulkarni, S	46,419	1,578
Kulyk, D G	35,084	438
Kumar, R	46,110	6,398
Kumka, G W	38,284	1,170
Kupka, S J	36,719	5,977
Kurl, S	46,118	9,926
Kurpita, K	37,744	1,816
Kurtz, J A	42,990	1,840
Kurylowich, D J	45,797	1,604
Kusisto, J C	49,858	2,306
Kuster, L P	63,786	3,879
Kuyper, J	38,135	1,571
Kuypers, R	40,708	4,372
Kuzyk, A W	39,722	
Kvarv, E	46,391	4,184
Kvist, K E	37,976	397
Kwok, E	36,646	
Kyler, J H M	42,358	4,587
L'Heureux, G G	36,011	4,186
L'Hirondelle, S J	46,255	1,762
La Forge, R	39,164	2,515
La France, M G	35,365	150
La Vertu, C L	52,143	8,815
La-Bounty, S C W	41,952	
Labar, D L	37,369	191
Lacelle, L E H	43,845	2,934
Lacerte, P J	54,394	2,408
Lacey, S	38,376	1,253
Lacey, T E	48,051	6,889
Lacey, T J	40,935	476
Lachance, R	40,951	817
Lacharity, A V	40,717	1,897
Lachmuth, G A	51,451	2,493
Lackman, J E	37,706	1,495
Ladd, J R	38,478	134
Ladds, J W	47,893	1,094
Laforest, C	54,604	1,975
Laforest, M A	36,573	552
Laforest, Y	38,764	1,064
Lafrance, L W	43,526	1,032
Lagadyn, D A	37,698	291
Lagore, D A	39,885	1,272
Lagzdin, B	37,881	367
Lai, H E	50,093	891
Laidlaw, D G	46,019	2,492
Lainchbury, H	36,577	771
Laing, L	37,965	608
Laipnieks, P J	66,425	6,430
Laishley, D A	47,851	1,610
Lake, B E	43,145	4,447
Laker, J	74,919	4,640
Lal, B B	36,158	
Lalley, P	37,129	69
Lally, P C	37,449	
Lam, C T	42,503	
Lam, D	44,174	251
Lam, N M K	45,499	214
Lam, S	54,269	5,110
Lam, S	38,027	3,192
Lam, V	44,735	462
Lamb, E S	39,784	7,855
Lamb, L K	41,716	217
Lambert, E A	46,297	59
Lambert, E M	40,441	1,530
Lambert, P	45,528	388
Lamble, S J	44,226	2,585
Laminski, J N	59,107	8,821
Lamond, J G	37,466	2,322
Lamont, C J	38,673	22
Lamont, D	40,953	895
Lamont, J	46,988	1,206
Lamont, W J	53,577	978
Lamotte, A L	37,635	102
Lamoureux, P L	37,046	925
Lamoureux, R D	40,708	3,587
Lampard, R J	56,880	17,652
Lamy, J M B	37,496	
Land, J	41,957	396
Land, R W	48,520	720
Landels, A M	36,845	
Landry, M J	40,403	2,148
Lane, J A	49,525	1,201
Lane, K C	59,631	5,589
Lane, R A	38,527	2,850
Lane, T I	45,131	1,507
Lanfranconi, J F R	36,365	
Lang, M H	35,889	717
Lang, R N	70,768	1,777
Langdon, P	50,689	4,074
Lange, H L	46,414	3,982
Lange, J H	46,988	1,055
Lange, V J	52,238	1,335
Langereis, K	45,036	1,446
Langevin, G J	56,880	2,797
Langevin, G L	51,013	5,270
Langford, R W	47,968	4,252
Langham, G	35,788	1,074
Langill, L R	52,757	180
Langille, H L	37,988	2,408
Langin, H D	44,820	5,583
Langis, D M	35,561	354
Langley, D A	49,441	1,472
Langlois, J W	43,445	3,534
Langner, L	41,147	397
Langran, J P B	49,415	
Langridge, D W	47,442	4,467
Langridge, J E	57,110	15,118
Langridge, R E	49,525	3,295
Lannon, V M	64,815	8,516
Lanon, R	39,411	1,748
Lansdell, J P	44,685	255
Larmon, A J L	38,121	827
Larocque, P M	40,017	
Larose, A T	35,668	3,147
Larsen, K M	46,471	1,402
Larsen, L F	42,586	2,054
Larsen, L M	45,636	571
Larsen, P	47,682	584
Larsen, T G	47,359	1,848
Larsen, V	44,435	3,980
Larson, A M	37,992	5,516
Larson, D P	47,968	620
Larson, H	40,562	4,001
Larsson, S A	47,603	4,629
Larusson, D	45,584	
Lashbrook, I R	35,647	66
Lashkevich, J R	39,234	540
Latin, S L	44,112	192

	Salary $	Travel $
Latta, J C	59,113	4,350
Lau, D K	60,346	2,415
Lau, J M L	36,891	28
Lau, J S	36,523	3,582
Lau, L	36,967	
Lauder, N A	62,721	220
Laughman, D K	38,953	582
Laughton, D P	65,478	1,674
Laughy, L D R	50,273	1,788
Laurence, K	44,354	161
Laursen, A M	36,713	3,024
Lauzon, M A	40,708	148
Lavelle, K	45,951	736
Lavertu, M	36,891	1,726
Lavertu, M C	40,876	951
Laviolette, C M	37,317	3,862
Lavis, E A	37,649	685
Law, K R	47,902	545
Law, M	41,640	1,736
Law, N J	47,157	2,035
Law, P D	54,156	3,367
Law, S R	41,786	
Lawless, D C	66,746	5,537
Lawless, G E	36,799	
Lawlor, L K	39,756	4,284
Lawrence, B A	38,239	
Lawrence, D S	54,734	5,942
Lawrence, G D	39,230	15
Lawrence, G N L	46,727	1,532
Lawrence, J	35,040	789
Lawrence, J H	51,710	4,679
Lawrence, R C	38,517	881
Lawrence, W G	40,960	7,103
Lawrence, W J	64,585	8,046
Lawrie, D M	54,122	7,940
Lawrie, S G	35,561	3,807
Lawson, C E	35,112	1,463
Lawson, D M	57,065	2,869
Lawson, E M	58,961	5,654
Lawson, G	47,737	192
Lawson, R D	35,700	
Lawton, J P	37,023	
Laxton, K	38,707	464
Lay, A M	40,105	2,451
Lay, M A	44,218	5,825
Lay, R J	39,966	931
Layton, C W	42,226	2,734
Le, H T	46,754	3,312
Lea, E C	43,470	5,686
Leach, D A	42,811	6,297
Leach, R G	44,921	2,262
Leach, W R	38,624	2,880
Leadbetter, D B	42,236	90
Leadem, C L	52,935	794
Leader, L R	54,604	218
Leahy, C	47,721	5,504
Leahy, J K	39,049	6,220
Lean, T P	49,918	
Leard, H M	54,881	676
Learmonth, L	38,122	4,895
Leask, B W	38,400	1,796
Leask, R G	35,321	
Leatham, R G	42,067	3,733
Leavers, D W	53,375	3,483
Leavy, M J	43,890	1,234
Lebel, R	36,417	2,651
Lebeter, S	40,896	758
Leblanc, A R	36,210	60
Leblanc, J I	53,127	2,917
Leblanc, L S	43,034	1,152
Leblanc, M W	38,788	2,025
Leblanc, R E	54,035	4,304
Leblond, C B	57,138	3,591
Leblond, R F	35,210	666
Lebrun, L J	36,997	198
Lebus, O P	37,305	
Leck, M L	38,052	2,361

	Salary $	Travel $
Leckie, R B	38,879	2,464
Leclair, J J	54,618	10,369
Leclair, L C	39,776	1,557
Lecuyer, R G	47,287	7,018
Leczynski, C	37,364	2,161
Leduc, E A	40,708	1,920
Leduc, J E	65,793	7,405
Leduc, R H A	48,808	259
Leduc, R M	36,891	
Lee, A	46,315	1,531
Lee, A E	44,026	232
Lee, B A	47,674	2,551
Lee, B T	44,206	11,975
Lee, C E	35,805	2,742
Lee, C M	36,740	1,338
Lee, D	38,121	3,806
Lee, D	40,474	
Lee, D W	36,368	1,311
Lee, G	36,176	284
Lee, G D	46,414	3,833
Lee, H E	43,223	2,286
Lee, J D	51,507	2,125
Lee, J H	61,573	15,255
Lee, J H	55,700	2,778
Lee, J W	38,336	5,296
Lee, L	69,483	3,986
Lee, L	45,949	412
Lee, M M E	41,050	305
Lee, N	35,287	
Lee, N A	40,053	3,368
Lee, P	38,337	1,024
Lee, P	56,258	3,641
Lee, P W J	56,880	4,741
Lee, R J H	37,196	30
Lee, S	41,629	7,814
Lee, S L	35,450	4,844
Lee, W K	39,394	
Leeming, E C	35,664	
Leet, J	35,477	473
Leew, R	36,732	99
Lefebure, D	55,049	11,916
Lefevre, A G	60,863	
Lefrancois, M A	37,489	650
Legaspi, O T	100,047	139
Legault, D F	42,521	1,353
Legebokow, J R	45,106	974
Leggett, J W	47,968	8,520
Legun, A	52,338	4,238
Lehrke, H F W	61,653	16,662
Leibel, W V	43,648	
Leidl, G D	36,109	
Leigh, F W R	44,940	4,661
Leins, J	65,709	3,878
Leinweber, K	36,891	628
Leinweber, L R	43,056	2,080
Leischner, L N	42,185	5,689
Leitch, C H	42,535	2,898
Leladhar–Singh, M J	39,791	
Leland–Moses, M	35,541	798
Lemay, M G	36,982	
Lembcke, D	44,396	4,859
Lemiski, S A	47,968	5,216
Lemke, B I	54,604	6,246
Lemke, L H	51,752	1,377
Lemon, R H	66,278	18,996
Lemp, D	37,096	31
Lemp, R W	35,625	
Lenaghan, P A	35.225	3,385
Lenardt, B L	41,124	138
Lennartz, H	54,604	4,185
Lennox, K W	42,344	1,046
Lenser, A W	41,682	1,729
Lentz, D W	45,875	1,616
Leonard, F H	68,711	8,149
Leonard, I	41,607	1,052
Leonard, K D	37,479	2,824
Leonard, S M	37,734	

	Salary $	Travel $
Leong, J	43,938	4,669
Leong, S D	42,067	3,388
Lepage, P T	35,040	725
Lepage, R J Z	49,512	4,406
Lepine, P D	40,800	3,221
Leppanen, P E O	49,841	2,426
Lerner, K J	49,569	1,212
Lerose, D S	41,279	1,242
Leross, C H	46,230	2,126
Leroux, L	54,305	8,330
Leroy, J T	38,601	3,291
Leskun, R M	37,752	18
Leslie, B	38,983	2,779
Leslie, B A	49,539	2,370
Leslie, S A	37,514	2,478
Lesowski, G V	46,378	4,599
Lessard, D J	44,921	
Lessard, T	44,921	2,969
Lessard, W A	43,350	2,339
Lester, T H	69,036	12,935
Lesyk, D	48,617	1,905
Lesyk, K N	38,521	419
Letchford, D J	56,880	2,138
Letchford, R A	36,894	2,600
Letendre, D R	39,877	517
Letham, R N	45,749	2,348
Lettinga, E	35,363	
Letts, S	55,742	9,204
Letvak, D B	53,698	3,501
Letwin, S Y	37,169	
Leuck, A R	37,415	1,991
Leuenberger, H D	42,901	2,298
Leung, J	45,860	5,554
Leung, J Y C	56,510	2,243
Leung, S	47,447	6,437
Leung, T B Y	50,784	735
Levasseur, T M	38,883	
Levens, E W	47,191	676
Levert, M	38,121	1,700
Levesque, A A	38,084	
Levesque, D H	43,284	1,745
Levin, M	44,763	798
Levin, S	38,294	1,444
Levis, C C	45,105	893
Levson, V M	45,990	5,910
Levy, P E	73,778	16,566
Lew, E E	38,121	1,266
Lew, H	36,075	1,250
Lewis, C P	58,164	9,366
Lewis, C S	43,832	560
Lewis, D G	39,485	2,488
Lewis, F J	50,526	427
Lewis, H S	42,990	4,626
Lewis, H V	76,794	11,716
Lewis, L A	44,688	1,115
Lewis, M M	47,948	9,103
Lewis, R J	62,457	3,031
Lewis, R V	35,988	5,098
Lewis, T	43,606	185
Lewkowich, J	49,134	3,171
Lewynsky, A M	43,759	1,067
Li Foa Wing, P	51,589	81
Liboiron, R	35,634	3,148
Liddell, T M	47,612	374
Liddiatt, B A	39,701	
Lidster, W J	45,254	1,883
Lieffering, H M	35,706	
Liesch, W T	38,505	
Lieutard, D	69,431	9,740
Life, J	38,189	1,054
Light, L	53,419	12,143
Lihou, R W	59,614	9,696
Lilley, G M	37,921	93
Lillico, D	36,618	
Lilly, E A	46,679	1,243
Lim, P	56,049	496
Lim, S	69,019	22,728

	Salary $	Travel $
Lim, T W	58,051	1,647
Lincoln, P J	41,514	4,160
Lincoln, R C	47,968	5,846
Lind, A H	40,708	6,186
Lindal, V E	42,391	8,592
Lindberg, M T	56,880	673
Lindgren, G M	40,367	1,672
Lindquist, K S	38,121	2,250
Lindquist, P A	35,189	1,902
Lindsay, D M	37,975	6,987
Lindsay, D S	38,121	1,882
Lindsay, E R	39,724	14,006
Lindsay, J B M	35,306	42
Lindsay, R A	43,473	1,553
Lindsay, W	43,199	3,646
Lindsell, W R	42,809	
Lindsey, S	52,184	4,058
Lines, R F	38,327	11,864
Linge, F R	53,592	673
Linstead, M D	41,086	993
Lintott, B D	48,391	10,175
Lippold, R P	42,027	7,064
Lirette, M	41,916	2,892
Lishman, P R	43,599	3,013
Lisman, J	73,332	6,484
Listar, I	53,530	4,436
Lister, C W M	56,880	1,342
Lister, D R	56,493	8,098
Lister, J R	47,968	31
Litt, S	45,980	334
Little, A A	50,731	6,352
Little, A R	57,219	21,617
Little, C	35,838	9,040
Little, E M	49,569	6,665
Little, J A	37,998	928
Little, J D	44,921	6,057
Littledale, C R	52,473	1,639
Littler, B	48,492	3,988
Litwin, G A	46,068	3,171
Livesey, R	47,302	4,586
Livesey, R A	37,469	189
Livingstone, B L	37,012	2,475
Livingstone, C A	46,429	1,010
Livolsi, P C	39,235	8,018
Lloyd, A G	38,121	1,917
Lloyd, D	36,462	
Lloyd, D A	54,305	6,063
Lloyd, G C R	36,685	
Lloyd, G D	56,817	8,638
Lloyd, J G	58,060	2,947
Lloyd, M K	40,632	3,417
Lloyd, M S	51,234	5,995
Lloyd, R	36,402	1,371
Lloyd–Jones, L	35,757	
Lloyd–Smith, J	50,448	2,356
Lo, P H	39,924	2,869
Loat, G W	60,691	480
Locke, P S	39,784	2,418
Lockhart, K C	47,499	2,852
Lockhart, K D	39,256	907
Lockhart, W D	47,735	1,138
Lockwood, A R	56,951	770
Lockwood, H D	40,986	2,382
Lockyer, J D	46,771	171
Loeppky, C	38,229	1,981
Loewen, B N	36,343	300
Loewen, E N	53,758	1,164
Loewen, G J	54,650	3,173
Loewen, R D	35,659	524
Loewen, R J	36,998	
Lofgren, R L	38,879	
Lofroth, E	37,647	2,794
Lofthouse, M	76,060	16,339
Lofthouse, N J	43,470	
Lofthouse, P	51,223	1,616
Lofting, J	50,002	3,662
Lofto, T G	42,402	3,974

	Salary $	Travel $
Loftus, P T	40,143	
Logan, D A	61,182	
Logan, J M	53,566	2,770
Logan, L D	42,439	116
Logan, W A	60,848	1,751
Logie, L	36,411	
Lohnes, B	36,167	6,943
Lohr, S E	39,396	2,599
Lohr, W R	41,971	480
Loire–Maillard, I	46,012	4,045
Loisel, L R	59,698	4,655
Lomas, E W	47,218	781
Lomas, G	57,243	5,086
Lomas, L A	56,173	215
London, D E	40,368	2,761
London, L J	39,394	419
London, V K	44,977	3,275
Long, D	44,371	3,858
Long, J	56,128	9,599
Long, K E	57,663	8,971
Long, L L	42,594	
Long, S A	61,187	3,619
Longhurst, C	41,172	496
Longman, C J	38,830	
Longman, D	59,567	1,725
Longpre, E	43,295	26
Looman, L V	36,633	1,049
Looney, R J	49,203	7,756
Looyen, L M	38,712	1,754
Lorette, R M	63,805	7,532
Lorimer, G B	39,877	2,381
Lorinczi, J	48,093	6,614
Lotzer, P	38,010	2,418
Loudon, P N	44,811	3,657
Lough, J R C	38,741	3,305
Lougheed, W C	37,487	
Louie, J W H	54,305	8,454
Louie, K	36,891	4,367
Louie, R H	56,880	988
Lovdahl, D B	53,731	3,920
Love, D K G	43,845	2,788
Lovestrom, K D	38,168	
Lovestrom, R D	62,889	496
Lovett, D K	45,556	3,464
Lovett, K	42,006	1,619
Lovset, A B	44,995	223
Low, C M	47,174	712
Low, D C	51,133	3,347
Low, D J	43,470	1,768
Low, L	36,956	
Low, R	38,121	660
Low, S L	47,089	2,449
Lowden, A G	112,803	8,103
Lowdon, R J	62,019	4,323
Lowe, A J	35,787	
Lowe, A R	44,921	11,040
Lowe, G H	39,047	2,572
Lowe, H E	38,457	541
Lowell, L A	39,002	880
Lowes, M	44,921	9,694
Lowis, J A	48,283	4,073
Lowndes, J L	40,887	
Lowrey, S D	49,358	5,820
Lowrie, S Y	41,240	1,329
Lowson, A M	38,193	1,255
Lowther, E V	40,093	2,453
Lowther, R	50,193	4,595
Lozoway, K R	49,410	1,405
Lu, J D	81,791	6,808
Lucas, B J	44,017	306
Lucas, C J	45,056	1,476
Lucas, D V	38,718	181
Lucas, E	42,583	1,413
Lucas, G F	38,051	1,368
Lucas, M	44,212	831
Luchin, L V	48,629	6,417
Luckhart, I B	38,121	450

	Salary $	Travel $
Ludeman, D C	38,320	2,291
Ludwig, B W	43,470	7,756
Ludwig, K G	38,098	
Luebbe, S A	41,358	
Luginbuhl, R	64,596	15,039
Lugsdin, J	105,540	14,806
Lukaitis, C M	50,562	2,728
Lukawesky, K W	49,783	4,327
Lukkarinen, J	37,434	
Lukoni, B P	35,664	
Lum Min, S P	57,417	491
Lumsden, J R	35,277	
Lund, E A	84,861	16,635
Lundell, F R	40,708	1,697
Lundquist, M S M	40,070	
Lupton, G	39,004	2,770
Lupton, T	38,072	2,122
Luscombe, W B	37,997	1,609
Lush, L G	45,890	1,724
Lussenburg, H	49,996	10,514
Lussier, G N	57,569	1,346
Lussier, L M	50,465	2,418
Lutes, D R	38,121	427
Luttmer, P J	56,321	1,265
Luttmerding, H A	58,036	6,446
Lutzmann, P W	47,780	2,535
Luxton, K L	35,756	
Luxton, M R	37,572	1,169
Lyall, D J	43,598	313
Lyall, W R	54,988	350
Lyle, M E	53,082	6,656
Lynch, E A	43,437	125
Lynch, L G	36,411	88
Lynch, L N	41,585	5,288
Lynch, M	41,522	524
Lynch, R O	37,341	1,062
Lynden, B R	36,891	743
Lynum, D	38,121	2,432
Lyons, D	42,579	609
Lyons, M	38,122	3,460
Lyons, M R	40,488	2,488
Lyons, W J	42,239	
Lythall, M E	51,589	6,645
Maas, A J	46,784	3,708
MacAdam, A M	48,144	3,473
MacAree, D	65,478	14,990
MacArthur, D W	38,121	3,660
MacAulay, D P	66,117	7,563
MacAulay, J A	45,628	3,617
MacBeth, V F	39,035	
MacBeth, W	46,014	284
MacCallum, R G	50,883	1,342
MacCarthy, S P	57,428	8,055
MacDermid, E F	42,079	1,029
MacDonald, A B	37,018	
MacDonald, A J	70,768	2,929
MacDonald, C	36,563	1,148
MacDonald, C D	38,576	2,640
MacDonald, C E	59,624	4,709
MacDonald, D	38,085	1,811
MacDonald, E A	41,260	585
MacDonald, E A	48,494	
MacDonald, G	42,990	6,278
MacDonald, G	39,940	2,579
MacDonald, G A	47,366	13,246
MacDonald, G S	61,722	9,650
MacDonald, H	41,374	121
MacDonald, I	44,171	376
MacDonald, J	65,478	1,468
MacDonald, J	35,903	
MacDonald, J A	41,697	858
MacDonald, J D	36,181	964
MacDonald, J K	36,891	610
MacDonald, J L	38,501	3,479
MacDonald, J R	42,067	4,928
MacDonald, K	39,852	1,827
MacDonald, K D	37,571	1,828

	Salary $	Travel $
MacDonald, L	38,842	228
MacDonald, L S	44,671	1,808
MacDonald, P	35,238	490
MacDonald, R	66,544	1,835
MacDonald, R E	52,087	1,297
MacDonald, R F	44,586	2,524
MacDonald, R G	43,845	5,016
MacDonald, S A	45,435	535
MacDonald, S B S	35,351	370
MacDonald, S J	47,968	5,919
MacDonald, T	36,803	1,851
MacDonald, V	39,138	1,854
MacDonell, M D	47,356	2,801
MacDougall, F	37,465	
MacDougall, M A	51,985	
MacDougall, M R	47,968	4,710
MacDougall, R D	37,794	792
Macey, E	42,990	1,495
Macey–Brown, C	46,878	913
MacFadden, L A	60,487	1,724
MacFadden, T	38,314	813
MacFarlane, J D	64,044	3,328
MacFarlane, M W	37,744	2,726
MacFarlane, R K	35,346	473
MacFarlane, W	42,067	499
MacFayden, B E	51,160	17,740
MacGillivray, L G	52,345	7,269
MacGillivray, W A	38,794	2,219
MacGregor, A C	39,420	
MacGregor, G	40,644	5,664
MacGregor, I J	39,983	
MacGregor, M	38,029	
MacGregor, R C	60,848	9,235
MacGregor, W	36,966	1,970
Macgregor–Greer, D	52,690	4,095
Machowski, R S	56,306	7,542
Machtmes, N E	36,875	2,183
MacInnes, E H	44,851	1 762
MacInnes, J N	49,957	1,220
MacInnis, R W	57,300	5,482
MacInnis, S H F	61,354	7,314
MacIntosh, J H	59,816	969
MacIntyre, D G	58,077	5,041
MacIver, C	59,952	3,982
MacIver, D J	38,299	2,734
Mack, J	36,309	
MacKay, B F	51,814	22,678
MacKay, D G	43,785	3,734
MacKay, J	41,943	528
MacKay, J L	38,683	2,866
MacKay, K R	66,190	210
MacKay, T K	57,272	8,254
MacKay, V J	40,708	2,227
Mackeigan, H R	38,653	713
MacKenzie, B G	46,297	2,625
MacKenzie, D	36,935	3,664
MacKenzie, D M	38,385	6,486
MacKenzie, D S	44,171	43
MacKenzie, I E	36,891	563
MacKenzie, I W	50,981	
MacKenzie, J D	54,604	2,447
MacKenzie, K E	42,332	5,671
MacKenzie, K E	40,564	347
MacKenzie, N G	52,897	3,132
Mackian, T P	70,768	4,768
Mackie, A G	61,188	11,227
Mackie, G A	35,882	
Mackie, W H	40,012	2,150
MacKillop, C J	65,464	6,719
Mackin, C L	35,345	3,697
MacKinnon, A K	40,673	562
MacKinnon, A L	38,334	573
MacKinnon, D	50,023	2,759
MacKinnon, D R	45,289	
MacKinnon, G H W	41,399	6,236
MacKinnon, J A	55,819	14,334
MacKinnon, J M	40,708	2,681

	Salary $	Travel $
Mackintosh, J A	58,404	2,015
Macklin, V M	45.261	445
Mackrill, K J	49,954	753
Maclachlan, T H	64,872	13,131
MacLaren, J	39,779	
MacLaren, R H	35,304	2,721
MacLauchlan, D E	40,310	950
MacLauchlan, K	39,683	763
MacLauchlan, L E	38,151	7,648
MacLean, E D	37,809	72
MacLean, K J	48,494	3,079
MacLean, L F	44,076	
MacLean, N R	50,187	7,625
MacLean, P J	55,786	8,624
MacLean, R R	38,107	11,401
MacLean, W M	71,391	8,278
Maclellan, S	41,575	3,373
MacLennan, K N	46,885	820
MacLeod, A D	61,781	
MacLeod, B R	45,455	1,629
MacLeod, J B	43,862	653
MacLeod, M G	37,252	539
MacLeod, M J	51,589	4,636
Maclise, A A	42,468	688
MacMath, D S	58,505	5,263
MacMillan, C J	60,051	12,724
MacMillan, J	42,067	3,667
MacMillan, R	44,921	19,995
MacMinn, E G	109,884	
MacNab, D W	54,305	5,059
MacNab, L A	40,823	40
Macnair, P L	52,736	1,586
Macneil, M K	39,993	9,865
MacNeill, C I	53,082	2,663
Maco, L	37,311	37
Macphee, D L	37,361	3,337
MacPherson, D F C	60,540	3,367
MacPherson, G	36,820	8,965
MacPherson, G A	54,049	11,698
MacPherson, L	36,104	642
MacPherson, M	36,379	
MacPherson, N W	53,082	2,420
MacPherson, R I	54,134	15
MacRae, C A	35;313	1,399
MacRae, D R	68,130	15,901
MacRae, J M	68,463	5,754
MacSween, D I	60,845	5,284
MacTaggart, A A	62,291	5,860
Maddaford, W B	48,112	622
Maddison, A E	43,990	1,275
Maddocks, R E	36,831	255
Madeley, P	54,870	504
Madelung, L M	39,924	1,315
Mader, J G	35,402	1,590
Madhok, B M	59,650	4,084
Madill, D	38,051	787
Madill, J P	60,848	640
Madill, M	46,887	4,727
Madsen, K E D	52,133	16,246
Madsen, M D	35,433	44
Madu, B	35,468	808
Maftechuk, T	48,960	2,254
Magas, M S	51,597	4,816
Magdanz, H A O	54,305	
Magdanz, R C	39,682	9,747
Magee, C I	53,555	2,114
Magee, J H	39,757	727
Magee, K H	44,982	825
Magee, K W	56,880	2,471
Magee, L A	36,476	794
Magee, N	38,121	866
Magee, V C	47,270	4,979
Magennis, D	42,332	
Maglio, M J	56,880	205
Magnaye, V M	39,037	
Magnusson, C	37,005	2,754
Magnusson, J O	52,219	8,578

	Salary $	Travel $
Magnusson, R M	38,131	1,402
Magwood, J M	50,784	1,419
Mah Wren, A M	47,968	10,688
Mah, A K	52,706	5,423
Mah, J	48,485	2,019
Mah, K K	45,229	1,616
Mah, M L	38,122	1,724
Mahil, H P	52,584	6,672
Mahon, W B	41,172	1,471
Mahony, P	61,165	27,289
Mahood, P J	38,018	1,958
Mailloux, D	40,739	6,272
Main, B	42,103	2,468
Main, G G	38,950	3,711
Main, W	35,717	1,455
Mainer, D S	42,155	170
Maio, G	37,062	862
Maitland, M E	46,083	2,074
Maitland, W J	50,337	2,477
Majcher, J	52,968	25,986
Majkowski, E	40,671	5,886
Mak, P C	61,536	4,600
Makayev, M	61,633	1,753
Makayev, M B	42,897	659
Makison, R H	37,564	
Makowsky, G P	38,288	
Malcolm, K W	51,589	3,944
Malczyk, K	46,885	160
Malekow, S M	39,143	8,967
Malfair, G B	43,112	34
Malin, B C	42,067	368
Malinsky, J M	37,744	1,141
Mallett, J C	57,154	11,189
Mallon, A P	38,251	21
Malmberg, M J	46,795	5,605
Malmberg, S L	40,279	1,892
Malott, M L	43,108	4,170
Maltby, R	47,081	1,881
Malthe, P	40,688	
Malthus, B M	42,447	4,034
Man, P C Y	56,880	5,621
Mandley, R J	35,365	87
Manduca, N D	62,039	7,524
Mandziak, M P	52,374	764
Mang, C L	41,125	1,349
Mangan, C J	36,891	3,184
Manifold, R	41,687	1,223
Manji, A	51,068	
Mankey, N	39,421	464
Manki, Z A	43,251	690
Manley, J A	36,567	623
Mann, B	61,437	2,872
Mann, M	54,413	3,643
Mann, R D	65,478	3,741
Mann, T F	42,123	90
Mann, T O	39,260	
Manna, B B	57,896	3,833
Manning, D W	36,891	992
Manning, P	62,686	2,479
Manning, S F	40,480	
Manson, J C	38,040	
Manton, V	37,740	1,279
Manzano, S E	40,988	1,427
Manzon, L	39,640	59
Mapara, Z H	40,708	6,797
Maplethorp, P	39,758	
Marc, J	44,282	1,333
Marcantonio, L E	66,055	13,583
Marchal, J B	36,354	448
Marchand, M E	44,991	3,164
Marchi, L J	43,245	3,865
Marchment, P M	35,255	347
Marek, D S	41,456	1,772
Marfleet, W G	37,037	
Mark, K G	36,996	2,682
Mark, R C	43,886	2,768
Markham, L P	52,438	267

	Salary $	Travel $
Markham, R	55,482	1,872
Markides, H J	57,645	21,533
Marks, S	46,297	528
Markstrom, J B	35,747	3,814
Markwart, A F	56,348	9,180
Marlatt, D E	56,461	9,305
Marley, W A	55,204	897
Marolla, F	46,904	1,656
Marotz, N	37,649	561
Marpuri, D	39,204	
Marr, D G	50,223	618
Marr–Paine, A	53,710	4,058
Marriott, J R	51,301	134
Marriott, M A	65,478	10,336
Marriott, P T	36,957	211
Marsh, J M	44,985	1,599
Marsh, L N	40,178	188
Marsh, R D	43,470	6,542
Marsh, R J	99,264	6,454
Marshall, D S S	44,823	60
Marshall, G J	37,459	
Marshall, J D	44,366	14,189
Marshall, J R	78,067	8,859
Marshall, K A	47,796	2,426
Marshall, L E	42,414	2,814
Marshall, M	35,448	730
Marshall, R E	38,345	7,080
Marshall, R F	52,025	7,121
Marshall, R W	40,150	4,079
Marshall, S M	36,749	448
Marshall, V E	41,862	1,145
Marshall, W J	55,741	5,459
Marson, D J	47,147	5,423
Marson, D W	38,959	2,941
Marston, R E	47,062	5,470
Martell, I	61,779	1,091
Martens, D	37,312	210
Martens, F E	56,880	6,151
Martens, M	39,297	113
Martin, A D	51,418	11,782
Martin, B D	35,209	1,977
Martin, D L	51,589	3,499
Martin, D W	46,469	709
Martin, G R	42,077	733
Martin, J C	39,496	759
Martin, J D	43,470	2,409
Martin, J F	35,388	379
Martin, J N E	46,253	2,215
Martin, K D F	47,957	6,593
Martin, K E	43,237	109
Martin, K E	44,321	590
Martin, L	49,315	1,111
Martin, L M	41,886	205
Martin, L P	47,915	8,051
Martin, M A	46,775	3,165
Martin, N A	37,291	1,172
Martin, P T	65,478	7,720
Martin, R G	37,803	3,541
Martin, S C	43,816	3,847
Martin, S C	60,790	906
Martin, S D	39,411	2,222
Martin, W E	36,990	15,519
Martin, W L	46,731	3,618
Martinez, J	38,390	1,609
Martiniuk, P	41,307	719
Martinsen, M S	47,445	10,068
Martyn, E A	36,902	732
Maruca, N	38,659	
Marunchak, G J	35,951	12,004
Marunchak, J A	41,308	4,952
Marven, R F	44,666	
Marwood, R A	41,295	81
Maskell, K D	41,156	6,849
Mason, A W	40,091	
Mason, B	49,577	10,154
Mason, B	37,231	6,146
Mason, D B	46,419	72

	Salary $	Travel $
Mason, J E	35,171	1,544
Mason, M D	40,621	
Massey, J E	47,280	2,724
Massey, N W	54,256	2,178
Massey, S R	39,983	1,179
Massy, A W	35,772	1,707
Mast, R A	42,416	353
Masters, D S	49,458	2,443
Mate, P E	39,161	6,468
Mather, W F	44,921	
Matheson, A H	46,419	3,836
Matheson, B A	43,170	
Matheson, D W	46,281	2,801
Matheson, K D	37,861	1,753
Matheson, N C	62,819	208
Matheson, N M	45,051	2,361
Matheson, W R	44,198	1,546
Mathews, D I	36,576	1,350
Mathias, H C	68,718	10,510
Mathieson, G G	45,127	395
Mathieson, J D	65,477	1,149
Mathieson, R W	56,539	10,106
Mathieson, S D	67,552	784
Matier, G D	61,428	16,709
Matisz, G E	40,179	3,745
Matkovich, E A	40,034	1,120
Matonovich, D	37,681	
Matson, H M	36,381	
Matsuda, S Y	41,111	1,522
Matsuo, S	51,589	1,818
Matsuzaki, K	42,638	556
Matters, D L	53,167	5,846
Matters, J E	38,085	
Matthews, D	42,032	514
Matthews, D S	44,921	13,299
Matthews, G	54,604	13,689
Matthews, I R	41,761	3,322
Matthews, J K	62,560	8,168
Matthews, J P	42,058	1,034
Matthews, K L	54,305	2,068
Matthews, R	35,269	
Matthews, R A	40,888	3,636
Matthews, R E	45,979	4,174
Matthews, R G	51,918	6,321
Matthews, R G	35,183	3,066
Matthews, R L	41,747	3,480
Matthews, S	36,891	1,658
Matthias, J A	39,572	32
Matthias, K W	43,529	1,182
Matthies, L	41,211	1,255
Mattison, D H	37,890	297
Mattison, J S	62,858	5,029
Mattson, L R	42,497	1,820
Mattson, M N	59,191	14,047
Mattson, N T	41,278	286
Mattson, R	41,916	239
Matviw, D M	75,918	12,412
Matysek, P	68,676	7,423
Matzele, R	38,483	
Matzen, T W	42,883	2,117
Mau, R L	45,256	9,191
Mauch, G	47,910	4,694
Maundrell, P	60,848	11,647
Maurer, W B	48,782	8,884
Mavis, J G	35,805	391
Mawer, P	35,966	1,086
Mawle, J L	50,269	7
Maximchuk, F W	59,575	6,286
Maxnuk, M D	47,968	309
Maxwell, D	44,075	21,752
Maxwell, H G	50,916	724
Maxwell, J A	47,815	3,994
Maxwell, R E	43,845	2,494
Maxwell, T E	35,444	817
May, B J	36,971	15
May, D F	39,930	3,012
May, D K	45,326	1,181

	Salary $	Travel $
May, E E	36,891	481
May, G J	35,657	598
May, H C	38,874	
May, K J	36,477	343
May, N P	60,028	3,318
May, R	38,121	1,962
May, R C	47,993	125
Mayadas, D R	38,758	494
Mayberry, L G	36,086	
Maybin, R E	46,754	116
Maydiniuk, G E	38,336	1,738
Mayer, F	41,881	11
Mayhew, R L	46,359	
Maynard, D	43,482	3,312
Maynard, E L	43,142	220
Maynard, F J T	47,197	5,170
Maynes, S S	53,573	495
Mazuch, L	63,011	6,073
Mazur, S L	65,478	14,409
McAdam, K A	54,292	111
McAdams, L P	60,848	6,796
McAfee, K P	42,067	390
McAfee, S E	41,491	1,780
McAffer, G W	35,358	4,490
McAinsh, R J	35,679	187
McAllister, F D	44,667	1,152
McAllister, J M	54,661	5,562
McAllister, K M	43,761	2,008
McAllister, N	41,528	569
McAmmond, L	51,332	379
McAra, P K	43,167	1,788
McArthur, B	40,190	1,111
McArthur, C M	49,614	3,391
McArthur, D C	44,645	1,153
McArthur, J G	65,121	7,705
McArthur, R A	40,883	1,095
McAulay, D	48,251	3,095
McAuley, M E	42,961	1,606
McAvity, J P M	83,331	3,008
McBeth, D M	43,501	2,066
McBride, A K	57,854	2,648
McBride, B L	46,885	4,135
McBride, M	61,750	
McBride, S A	69,951	14,289
McCabe, R D	38,426	
McCabe, R J	35,384	1,561
McCaffery, J P	38,282	1,388
McCaffery, L	38,121	525
McCaghey, W D	51,589	7,692
McCaig, K L	41,738	1,469
McCaig, V A	44,556	595
McCallum, W R	46,371	416
McCammon, M J	46,755	1,094
McCandless, R C	70,350	5,037
McCann, T	36,323	2,611
McCargar, W A	41,298	7,027
McCarthy, E	46,553	2,485
McCartney, M J	40,262	1,692
McCarvill, W F	42,212	12,776
McCaughey, B	46,628	1,498
McCausland, M L	60,848	7,850
McClarnon, J P	47,370	6,912
McClary, J D	50,919	3,584
McClelland, G J	54,065	1,875
McClughan, R M	40,095	2,236
McClure, S B	48,183	1,933
McColl, D C	70,769	1,870
McComb, N J	42,067	3,711
McConnachie, A H	53,757	1,229
McConnell, C T	50,988	1,891
McConnell, D C	42,024	147
McConnell, I A	65,244	8,789
McConvey, J L	61,217	1,605
McCooey, M L	36,961	104
McCooey, O P	36,891	
McCormick, M	38,418	11,074
McCormick, R W	35,796	11,385

	Salary $	Travel $
McCormick, W	45,441	4,456
McCorry, J	40,919	8,834
McCracken, J W	66,419	9,214
McCracken, W E	51,658	444
McCrae, L D	36,273	105
McCrea, L M	38,098	
McCreesh, C C	37,373	
McCrimmon, N A	60,250	3,573
McCulloch, B W	70,768	1,716
McCulloch, J G	46,425	
McCullough, W M J	67,938	6,635
McCune, K L	44,511	478
McCune, P V	35,133	641
McCunn, J B	47,109	384
McCurdy, G	50,031	
McDannold, G C	35,643	
McDermid, R M	38,336	560
McDiarmid, R S	48,093	1,010
McDicken, J D	60,848	3,397
McDonald, A E	36,891	2,060
McDonald, C A	47,309	244
McDonald, C I	42,806	22
McDonald, D G	70,768	11,632
McDonald, D M	42,176	1,420
McDonald, D S	42,326	4,043
McDonald, G F	39,530	2,657
McDonald, J A	38,121	6,333
McDonald, J C D	40,708	480
McDonald, J P	41,007	51
McDonald, L E	36,891	4,167
McDonald, M J F	37,343	1,166
McDonald, M R A	35,700	2,123
McDonald, N B	35,291	1,390
McDonald, P	35,861	886
McDonald, R G	74,813	23,850
McDonald, R J	60,848	9,241
McDonald, R L	36,648	
McDonald, S M	49,580	7,879
McDonald, T D	42,029	1,546
McDonell, D C	35,063	826
McDonell, J P	62,013	9,047
McDonnell, A W	51,977	9,464
McDonnell, I	42,067	167
McDonnell, J	36,499	554
McDougall, I A	43,470	4,484
McDougall, K A	46,687	9,720
McDougall, S	38,612	2,789
McDowell, D M	48,577	10,989
McDuffe, N B	47,027	1,793
McEachern, H H	40,808	2,051
McEachern, R E	76,060	4,068
McElroy, S A	41,863	10,060
McEvoy, C A	58,534	2,946
McEwan, P J	43,470	104
McEwan, S E	44,978	847
McEwen, B W	36,387	338
McEwen, E	47,309	132
McEwen, R S	65,478	421
McEwen, S L	36,962	3,134
McFadden, G	37,831	8,494
McFadden, P	36,312	3,719
McFadden, R C	43,806	7,236
McFadyen, K A	38,121	5,929
McFarland, M E	51,589	2,277
McFarlane, J C	37,872	6,169
McFarlane, J D	48,689	3,197
McFarlane, M E	62,204	2,859
McFarlane, P A	56,320	6,317
McFaul, J F	46,510	3,983
McFee, B	38,121	1,399
McGale, J	38,267	4,205
McGavin, M A	43,474	1,658
McGee, V R	36,407	734
McGhie, G W	58,155	692
McGhie, P J	37,117	3,986
McGillivray, D	39,632	1,933
McGillivray, F E	37,493	362
McGillivray, L E	42,067	2,779
McGimpsey, R J	37,882	913
McGinn, B S	44,310	519
McGinn, R W	74,259	11,064
McGinnis, N C	42,315	
McGivern, M	43,165	1,277
McGlashan, M	42,386	4,328
McGonigal, J B	47,009	3,821
McGorman, B W	51,956	2,917
McGrath, R L C	38,751	1,824
McGraw, B C	45,905	509
McGraw, I C	41,241	7,938
McGregor, I A	44,691	7,002
McGregor, J	67,092	3,694
McGregor, J G	67,938	2,088
McGregor, J T	41,464	2,497
McGrenere, M F	51,589	523
McGuinty, J	40,555	1,113
McGuire, B L	60,618	3,812
McGuire, J R K	58,926	4,460
McGuire, M W J	35,723	
McGunigle, T B	41,832	3,540
McHaffie, D S	49,576	2,881
McHale, D R	46,517	176
McHale, W D	42,425	796
McHardy, J M	36,651	288
McHarg, P J	39,522	3,827
McIllfaterick, K D	42,660	740
McInnes, B A	36,891	376
McInnes, R C	38,121	1,486
McInnis, P	35,401	201
McIntosh, C	37,191	
McIntosh, D J	41,894	968
McIntosh, D K	47,522	4,597
McIntosh, D L	46,298	
McIntosh, D W	56,143	497
McIntosh, G E	35,700	1,342
McIntosh, L D	39,248	7,344
McIntyre, B	38,121	2,799
McIntyre, C	38,872	
McIntyre, D F	42,996	642
McIntyre, I G	40,365	
McIntyre, J A	40,104	1,438
McIntyre, J B	36,996	218
McIntyre, K R	49,779	2,299
McIntyre, M E	35,889	2,561
McIntyre, P A	37,166	5,113
McIntyre, R	42,990	11,435
McIntyre, S E	40,464	137
McIsaac, C E	41,545	
McKay, D C	53,619	1,600
McKay, E	47,507	6,221
McKay, G J	44,921	520
McKay, G L	55,722	16,830
McKay, J	51,589	8,641
McKay, J R	35,916	176
McKay, M L	36,017	
McKay, R G	40,708	4,578
McKay, R L	46,789	1,012
McKay, S J	39,168	373
McKay, T R	35,813	
McKay, W H	35,248	
McKean, C J P	43,470	1,797
McKean, E	42,077	1,637
McKechnie, D	38,039	2,224
McKechnie, R	46,808	2,907
McKechnie, W M	48,659	6,301
McKee, B	40,708	2,492
McKee, D I	44,101	2,770
McKee, G D	52,215	3,662
McKee, J C	50,290	247
McKee, K D	49,619	7,938
McKeen, K J	66,400	2,386
McKeever, R E	45,265	718
McKeigan, J L	39,296	
McKellar, D E	37,952	1,796
McKellar, E	51,100	418
McKellar, H	41,408	5,477
McKenna, K	39,049	172
McKenna, P F	37,646	2,998
McKenna, R L	39,857	
McKenzie, A J	44,921	4,308
McKenzie, A J	40,093	1,737
McKenzie, B D	49,849	3,286
McKenzie, C	37,050	
McKenzie, C M Y	42,067	2,280
McKenzie, D	38,476	829
McKenzie, F B	42,576	4,624
McKenzie, H D J	39,121	1,328
McKenzie, J D	40,140	917
McKenzie, N W	38,121	1,552
McKenzie, W A	42,914	1,278
McKenzie, W T	44,109	1,046
McKeown, T D	70,799	
McKerricher, B D	46,605	1,191
McKibben, P B	46,659	3,090
McKierahan, A C	37,848	693
McKillop, D W	42,763	743
McKillop, G R	57,743	7,689
McKim, D H	42,067	407
McKinlay, A R	60,848	362
McKinlay, B	61,031	2,494
McKinlay, B D	42,998	93
McKinley, P S	46,804	10,980
McKinley, S J	42,747	2,046
McKinney, R J	51,589	2,875
McKinnon, H	36,255	
McKinnon, K I	46,566	714
McKinnon, M K	43,020	4,757
McKnight, C A	37,057	49
McKnight, D	35,530	1,527
McLagan, J R	35,700	
McLaren, D A	49,615	850
McLaren, G P	54,292	7,678
McLaren, J R	60,239	7,756
McLaren, M	39,787	1,139
McLaren, M L	43,862	1,924
McLaren, Y	38,206	
McLatchie, H D	47,148	3,096
McLaughlin, J I	40,641	2,044
McLaughlin, K L	44,657	3,270
McLaughlin, M L	45,839	1,386
McLaughlin, P J	37,223	138
McLaughlin, R S	45,024	2,462
McLean, A M	46,271	945
McLean, C	35,700	
McLean, D B	50,042	410
McLean, D C	46,195	128
McLean, D D	36,768	2,613
McLean, E M	60,501	
McLean, G G	40,708	2,606
McLean, H A	43,691	2,614
McLean, R	57,036	2,713
McLean, R W	44,440	
McLean, R W	57,242	5,216
McLean, W E	44,921	5,037
McLean, W J	37,022	228
McLeary, H J A	43,014	1,925
McLellan, B	46,468	7,745
McLellan, B H	51,285	1,490
McLellan, C L	37,978	368
McLellan, J F	52,978	7,513
McLellan, S A	36,216	130
McLennan, B D	40,468	744
McLennan, K A	38,334	2,775
McLennan, S A	38,010	2,154
McLeod, A R	40,943	1,894
McLeod, C S	38,797	193
McLeod, F D	39,234	913
McLeod, R E	35,700	3,255
McManus, L E	64,011	665
McMaster, H	47,320	4,964
McMeans, N A	38,121	2,857
McMillan, D G	55,360	7,256

	Salary $	Travel $
McMillan, H A	44,673	2,431
McMillan, L A	38,121	4,394
McMillan, L A	35,767	7,850
McMillan, N J	40,636	1,931
McMillan, W J	65,478	6,469
McMillin, M S	35,948	372
McMorran, K I	50,849	3,662
McMullan, E M	65,478	1,878
McMullen, B	47,453	13,518
McMurdo, I	43,470	1,003
McNabb, A E	44,002	976
McNabb, L A	73,566	3,617
McNair, B	37,947	1,647
McNall, M C F	35,283	
McNally, B H	57,501	8,307
McNaughton, R B	64,631	5,141
McNay, R S	44,701	1,697
McNee, J A	53,637	140
McNee, J M	52,696	
McNeil, D R	39,114	4,489
McNeil, M	65,125	10,545
McNeil, R Y	53,778	3,045
McNeili, S B	45,357	1,573
McNicholas, L V	40,729	842
McNicholl, B	40,847	2,371
McNicol, N G	41,271	9,399
McNulty, D C	47,968	86
McNulty, S	40,810	
McNulty, W E	40,351	3,903
McNutt, G E	39,057	8,096
McParland, B E	44,921	1,031
McPhail, D G	57,015	3,382
McPhail, M N	41,391	924
McPherson, B	35,034	251
McPherson, E	40,881	2,173
McPherson, G F	37,079	10,784
McQuaker, N R	56,793	9,025
McQuatt, G A	45,353	963
McRae, D G	62,595	384
McRoberts, W J	42,067	1,975
McRuer, J A	47,708	632
Meacham, R E	36,570	268
Mead, D J	42,665	
Meade, S W	58,010	6,569
Meaden, D J	37,770	424
Meadmore, R B	39,988	
Meagher, P	35,626	812
Meaney, P J	44,329	
Means, D J	40,708	2,850
Meclaw, S M	39,384	3,247
Mecredy, M	42,067	1,353
Medeiros, R	35,938	135
Medforth, H	44,880	
Medlar, B W	51,299	6,630
Medynski, A	47,779	1,255
Meekison, W G	105,590	3,412
Meeks, D E	38,121	1,116
Meeson, J	51,286	1,200
Megson, J P	35,702	
Mehain, J F	47,447	2,250
Meidinger, D V	55,939	8,587
Meidinger, J F	65,478	11,185
Meierhofer, T V	36,949	
Meiners, D J	42,067	1,847
Meise, D H	38,780	800
Meister, H O	36,935	26
Melanson, D M	36,686	499
Melderis, M W	39,939	3,394
Mellor, I K	60,848	8,250
Mellor, M	42,067	2,595
Mellors, W G	42,290	4,495
Melnick, G L	48,528	372
Melnychuk, D	47,989	6,440
Melnyk, B P	40,285	10,794
Melville, D	69,421	10,727
Melville, D M	42,031	1,289
Melymick, D	36,787	4,057

	Salary $	Travel $
Menes, R	50,203	2,318
Menning, J	62,252	1,694
Menu, F J	58,167	5,246
Menzel, M	36,557	10,041
Menzies, B C	38,121	2,620
Menzies, D R	40,978	926
Menzies, M E	41,006	1,479
Mercado, P	47,519	
Mercer, D L	45,699	438
Mercer, G A	42,067	4,354
Mercer, G W	56,880	8,109
Mercer, W	63,620	5,741
Mercer, W R	54,711	7,776
Merchant, B	47,657	9,962
Merchoff, D J	38,196	272
Mercs, C L	39,185	5,139
Mercs, G M	43,203	1,606
Meredith, A M	61,119	3,104
Meret, L	65,078	3,018
Merke, N H	42,067	1,710
Merkel, L L	58,036	5,805
Merkel, R A	38,914	5,107
Merler, H	54,445	8,361
Merluk, T N	41,777	560
Merner, G B	46,937	1,333
Mero, A	52,361	4,600
Merrall, E A	35,409	
Merrell, R J	38,823	1,675
Merritt, V A E	45,536	531
Merry, H E	40,598	2,581
Merry, K J	40,500	18
Merston, N H	44,036	1,674
Merta, R E	44,755	429
Mertton, J G	65,545	7,088
Merz, A W	44,921	4,633
Merz, R D	35,578	3,956
Meskas, J D	35,006	
Messenger, S	47,184	1,512
Messent, A F	40,708	1,840
Messent, R A	70,768	218
Messer, R P	39,488	950
Mester, R	53,188	1,114
Metal, P E	38,198	1,096
Metcalf, E E	36,035	
Methot, R D	40,941	1,184
Mets, D A	36,280	
Metzger, D W	40,044	
Meunier, C P	58,777	15,685
Meurs, B M	59,378	2,952
Meuser, P E	58,776	11,138
Mewhort, J D	40,444	2,119
Meyer Zu Erpen, W J	46,278	2,107
Meyer, E	36,202	933
Meyer, E	37,157	
Meyer, T V	42,566	2,110
Meyers, D L	62,110	2,155
Meyers, R E	54,292	8,511
Michael, W J	36,086	960
Michaels, A	44,836	2,326
Michaelsen, L	41,752	4,728
Michalchuk, A V	40,767	3,482
Michaud, D	39,125	
Michaux, C M	38,121	3,211
Michel, E	36,802	
Michel, T	37,041	
Michelacci, A	37,582	2,111
Michiel, D	43,315	1,603
Michielin, P	46,812	
Mickel, R J	43,100	1,857
Middleton, B M V	56,879	6,003
Middleton, G A	41,613	
Middleton, H R	76,060	27,115
Middleton, J E	42,561	1,008
Middleton, L N	38,314	
Midnight, A E	45,912	727
Mignault, G	61,113	2,009
Miguez, D	64,235	1,394

	Salary $	Travel $
Mihalynuk M	54,256	2,099
Mihoiluk [illegible]	38,633	21[illegible]
Mikasko, L [illegible]	70,768	3,165
Miki, G T	45,042	3,013
Mikkelsen, B F	35,700	542
Mikulec, J B	42,447	
Milbrath, K R	51,303	7,741
Milburn, D K	38,121	3,935
Milburn, L J	39,540	2,702
Milburn, P R	56,312	13,130
Miles, K H	58,707	216
Mill, J W	47,654	11,409
Millar, B A	37,590	1,092
Millar, D C	63,215	14,493
Millar, E	41,379	1,828
Millar, J M	44,992	1,308
Millar, J S	94,863	4,314
Millar, K M	54,793	4,905
Millar, L A	35,829	2,275
Millar, R	38,121	32
Millar, R R	58,473	2,689
Millard, C	59,811	2,102
Millard, H R	54,305	
Millbank, G G	48,515	4,759
Miller, B J	59,145	4,085
Miller, B L	54,392	3,448
Miller, B P	39,608	2,125
Miller, D	39,783	136
Miller, D	39,544	621
Miller, D B	47,447	6,501
Miller, D E	46,043	2,239
Miller, D G	36,058	942
Miller, D L	43,952	1,076
Miller, D R C	51,290	7,436
Miller, D W	54,305	6,728
Miller, E H	64,696	181
Miller, F D	37,629	92
Miller, F G	48,367	4,642
Miller, G D	39,951	1,688
Miller, G E	64,722	5,505
Miller, G W	56,808	7,268
Miller, H D	43,996	6,027
Miller, I C	46,406	5,311
Miller, K	61,833	9,364
Miller, K A	39,597	1,168
Miller, M G	39,687	1,066
Miller, N	40,127	2,520
Miller, R C	44,247	1,920
Miller, R D	40,123	558
Miller, R G	64,276	6,903
Miller, R J	76,060	12,690
Miller, S	60,565	488
Miller, S	36,211	30
Miller, S	36,984	1,752
Miller, S C	66,932	3,549
Miller, W A	44,657	1,650
Miller, W J	41,325	4,486
Milligan, D J	36,847	3,226
Milligan, D W	39,564	
Milliken, J M	65,478	33
Mills, B J	38,193	1,962
Mills, J M	40,704	1,790
Mills, M M	41,134	
Mills, P G	54,287	1,464
Mills, S J C	51,589	311
Mills, W E	43,863	18
Millward, W S	62,036	9,074
Millward, Y M	39,858	1,029
Milne, C R	50,178	467
Milne, L D	44,746	991
Milne, T J	39,446	752
Milner, D	48,137	2,117
Milowsky, F	70,768	2,952
Miltenberger, G	51,540	9,316
Milum, M R	41,178	3,972
Milward, R L	41,109	7,421
Min, B D	46,885	3,249

	Salary $	Travel $
Minchau, M	38,246	724
Miner, M E	39,689	1,137
Minifie, S W	56,880	3,452
Minnie, S L	39,266	1,861
Minnion, P G	56,880	7,902
Minnis, N V	38,267	1,666
Minosky, R G	45,032	538
Mintak, D O	42,833	
Minto, H	63,418	17,385
Minty, K W	35,448	1,145
Mirams–Harrison, M	39,090	1,795
Miroslaw, C	37,012	1,528
Miryans, J W B K	36,691	32
Mirza, M Y	65,478	6,251
Mist, L	61,028	1,748
Mitchell, A D	39,401	486
Mitchell, A S	46,727	4,267
Mitchell, C A	39,148	1,102
Mitchell, D	38,613	9,983
Mitchell, D A	42,529	9,055
Mitchell, D L	38,135	
Mitchell, E	41,268	463
Mitchell, E F	45,857	542
Mitchell, F J	36,996	2,918
Mitchell, G A	46,837	571
Mitchell, J	43,424	1,263
Mitchell, J B	40,713	
Mitchell, K A	44,158	8,673
Mitchell, K J	61,657	6,523
Mitchell, K M	37,875	3,972
Mitchell, L J	48,760	8,038
Mitchell, L P	45,447	597
Mitchell, R	53,226	2,192
Mitchell, R D	51,540	170
Mitchell, S P	37,774	1,418
Mitchell, V	68,865	6,974
Mitchell, W D	76,060	14,390
Mitchell, W H	36,759	1,916
Mitchell, W K	54,305	22,647
Mitchell, W R	54,305	4,269
Mitten, C J L	47,154	6,184
Mitten, R L	46,701	
Miyahara, L K	38,869	263
Mjolsness, R L	47,038	1,947
Mocellin, C W	36,886	
Mochizuki, R K	47,752	2,276
Moe, M	39,017	
Moehling, A L	41,006	424
Moen, B W	44,215	966
Moffat, G	42,825	817
Moffat, G A	44,921	1,188
Moffatt, H D	60,848	11,314
Moffatt, L W	60,148	1,793
Mogensen, N	65,641	996
Mogg, J M	38,557	246
Mohamed, J	41,094	
Mohr, C A	46,105	2,321
Mohr, R	42,133	431
Mohrmann, K	44,142	552
Mohrmann, R H	38,798	1,453
Moi, A C	56,880	349
Moilliet, D E	54,604	1,145
Moir, A R	62,022	3,651
Molag, F	37,679	
Molinaro, T E	37,826	
Molnar, L N	39,925	2,279
Molnar, P	42,597	2,976
Molsberry, C R	50,270	1,718
Molyneux, K A	47,967	
Monahan, P M	38,332	1,971
Monchak, D K	45,064	801
Moncur, W W	60,848	3,329
Monetta, A M	40,529	2,317
Monette, A G	55,986	8,167
Money, L M	44,943	886
Moniuk, R G	36,243	376
Monje–Alvarez, L E	38,096	2,291

	Salary $	Travel $
Monk, G J	51,379	1,202
Monk, L L R	35,910	122
Monks, M J	37,342	
Monnette, H A	58,414	6,200
Monroe, K R	56,880	2,837
Monteith, M E	64,302	2,820
Monteith, S	35,935	409
Monterey, D	53,542	6,499
Monterey, L E	38,121	
Montgomery, D C	35,215	954
Montgomery, R	41,280	3,571
Montgomery, R H	41,904	3,546
Moody, A D	52,584	3,814
Moody, D M	54,843	970
Moody, J E	39,697	1,015
Moody, R	47,968	344
Moon, D R	36,986	
Moon, J	38,064	2.113
Moon, P T	40,433	
Mooney, K	43,991	465
Mooney, R F	42,067	1,197
Moorby, K V	38,121	3,063
Moore, B	36,748	
Moore, B J	43,742	1,008
Moore, B L	47,104	5,888
Moore, C M	57,705	2,290
Moore, D F	40,649	2,724
Moore, D N	60,848	2,056
Moore, E L	47,005	4,936
Moore, G	39,963	26
Moore, G A	41,391	3,471
Moore, G D	46,151	5,953
Moore, H E	36,097	369
Moore, J R	37,041	2,445
Moore, K G	38,247	
Moore, L	60,847	7,331
Moore, L G	40,996	194
Moore, P A	40,632	499
Moore, R G	41,146	810
Moore, R J	36,969	1,309
Moore, R J	37,787	496
Moore, S	37,509	1,247
Moore, T O	70,768	16,041
Moore, T R J	43,470	1,220
Moore, W A	37,263	4,569
Moorehead, W	105,040	8,825
Moores, B A	35,220	2,122
Moorman, P	46,130	3,127
Moragne, R P	43,470	512
Morahan, C	55,742	5,056
Moran, D	51,497	
Moran, J R	46,885	259
Moran, R M	37,325	1,246
Mordan, A M	54,764	515
More, S	42,454	5,566
Moreau, D J	36,891	3,916
Moreau, J H	44,977	1,004
Morehouse, P C	41,546	4,636
Moreshead, J A	48,942	
Morgan, A E	43,470	849
Morgan, B C	44,921	1,372
Morgan, C A	39,732	1,416
Morgan, J	37,232	666
Morgan, J	60,782	7,316
Morgan, J R	46,603	803
Morgan, J W	41,006	863
Morgan, K H	52,708	8,949
Morgan, L D	39,134	1,703
Morgan, R N	51,305	1,590
Morgan, W B	50,319	10,877
Moricz, M	46,763	1,682
Morin, A P	43,281	490
Morin, B W	55,002	7,209
Morison, N J	57,839	5,320
Morley, A P	43,741	
Morley, D	38,870	840
Morley, D R	43,592	2,855

	Salary $	Travel $
Morley, G W	41,557	2,467
Morley, J H	61,743	13,640
Morley, R L	59,632	15,710
Morris, D	69,833	12,527
Morris, D D A	52,027	2,015
Morris, D M	65,478	2,796
Morris, D P	38,171	3,081
Morris, J R	51,556	1,495
Morris, J R	36,013	
Morris, L J	35,536	889
Morris, R A	53,467	225
Morris, U M	37,015	2,776
Morris, W A	38,875	
Morrison, B T	43,427	976
Morrison, C G	39,501	1,264
Morrison, C J	42,707	1,335
Morrison, D C	47,968	5,437
Morrison, D J	41,511	11,234
Morrison, D Y	55,437	9,263
Morrison, I A	60,848	8,452
Morrison, L W	41,499	941
Morrison, M M	46,078	1,016
Morrison, N B	41,651	2,188
Morrison, P	44,921	579
Morrison, R	49,755	6,825
Morrison, S	40,258	423
Morrison, W F	40,669	
Morrissy, E	35,088	973
Morrogh, M L	36,747	3,801
Morrow, C B	39,792	8,606
Morry, G	39,609	1,191
Mortenson, L R	39,319	2,186
Mortimer, D	35,849	333
Morton, B A	70,162	5,986
Morton, D L	50,784	
Morton, G	41,006	5,295
Morton, V E	58,414	5,198
Mosby, G E	51,780	4,208
Moser, J G	56,615	7,096
Moses, J	53,864	6,020
Mosher, C	39,770	334
Mosher, C J	39,153	10,515
Moss, R K	59,239	942
Mossey, J E	36,632	436
Mossie, W	39,431	5,345
Mossop, J W	43,470	667
Mottishaw, J E	59,047	2,543
Mottram, W E	39,004	2,363
Mouat, D	44,779	537
Mould, R N	57,774	2,196
Mountain, J B	61,149	14,702
Mountenay, S L	44,921	453
Mountjoy, K J	37,099	1,400
Mousseau, G K	49,412	5,803
Mowatt, G M	42,284	
Mowrey, B L	45,675	1,855
Moxon, A L	44,404	907
Moy, W W	48,021	543
Moyes, E	61,434	5,002
Mucha, D J	35,657	3,599
Muckart, A	42,696	5,764
Mueller, E	55,822	388
Mueller, G K	37,044	2,188
Mueller, H	56,865	2,706
Mueller, I	51,406	
Mueller, R P	38,140	6,713
Mueller, S A	40,339	1,233
Mugford, M	40,999	103
Muir, J A	56,253	6,167
Muir, R J	40,562	1,214
Muirhead, G	64,168	1,173
Muirhead, K P	35,415	1,340
Muirhead, T W	35,168	468
Mulcahy, D	42,181	878
Mulcaster–Law, H	51,963	934
Mulholland, E B	37,729	172
Mullan, J C	67,600	23,912

	Salary $	Travel $
Mullan, R P	50,259	
Mullaney, J D	36,102	149
Mullaney, R F	65,478	4,783
Mullen, D	49,781	3,985
Mullen, J R	45,366	5,236
Muller, G F	40,219	69
Muller, R	51,328	744
Muller, R G	37,056	415
Mullett, D F	47,458	1,521
Mulligan, R A	71,710	14,440
Mullin, J D	76,060	4,393
Mullin, M R	35,140	
Mullins, E J	41,954	781
Mullis, L J	38,681	1,381
Mulrooney, M R	40,876	1,820
Mumford, W L	40,708	
Mundreon, N D	37,844	1,436
Mundy, P	39,272	486
Munich, D G	41,328	3,197
Munk, K	36,562	
Munn, D J	62,379	16,906
Munn, P L	74,997	
Munn, W D	69,471	4,948
Munro, A T	35,833	
Munro, B	38,641	1,577
Munro, G D	49,781	5,548
Munro, G J	65,155	9,921
Munro, I	38,805	1,204
Munro, M	62,313	11,817
Munro, R A	105,033	1,189
Munro, S	49,341	9,298
Munro, S E	60,848	1,685
Munro, T C	45,552	244
Munro, W T	48,879	6,465
Munton, D	50,523	23,991
Munzer, R M	49,350	
Murakami, J	36,567	8,253
Murawsky, K	35,599	133
Murchie, D K	47,053	1,288
Murden, D	38,061	
Murdoch, I W	55,131	461
Murdoch, P	36,777	1,721
Murdock, G R	42,618	745
Murdock, J	44,001	1,006
Murdock, J	42,288	13,021
Murgatroyd, M K	42,428	33
Murji, N A	36,567	2,678
Murkin, S D	42,067	3,960
Murphy, A R	40,708	6,521
Murphy, B	35,700	632
Murphy, B C	46,297	702
Murphy, J	42,298	4,237
Murphy, K	38,664	1,670
Murphy, K F	42,499	1,574
Murphy, P	47,200	4,169
Murphy, S P	37,780	514
Murphy, T	39,954	10,544
Murphy, T K	39,784	3,869
Murray, A	39,020	
Murray, A D	36,891	991
Murray, C L A	35,995	184
Murray, D J	58,077	7,380
Murray, D J	40,708	
Murray, E E	70,768	2,186
Murray, E T	47,854	7,493
Murray, H J	51,589	3,026
Murray, L P	42,077	268
Murray, M L	35,232	4,013
Murray, R A	53,505	4,397
Murray, S	41,859	
Murray, S E	43,578	3,313
Murtagh, E J	38,121	
Murtha, M F	59,281	19,610
Murthi, J N	53,729	2,365
Musclow, A F	36,349	
Musgrave, R	39,746	2,422
Musgrave, R G	39,141	
Mussellam, J D	35,692	1,607
Mussick, J A	40,559	
Mussio, J J	76,060	
Mustard, M	38,758	2,085
Mutch, W E	38,121	340
Muxlow, K L	39,413	2,775
Myers, A W K	41,492	1,910
Myers, B A	41,712	2,423
Myers, E R	42,067	679
Myers, F W	48,759	10,588
Myers, H E	45,040	1,199
Myers, J L	38,413	216
Myers, L	42,089	2,591
Myers, L	36,891	924
Myers, M	41,756	383
Myers, R J	65,478	6,825
Myers, S J	41,800	1,881
Nadarajan, V	42,067	265
Nadeau, E F	56,880	1,232
Nagai, W	46,876	7,493
Nagasaka, H H	44,174	1,606
Nagel, C	40,769	3,371
Nagelbach, L J	36,906	3,466
Nagorsen, D W	42,393	3,916
Nagpal, N K	54,305	2,155
Nagy, A L	49,625	42
Nagy, G P	57,896	983
Nair, S	42,067	26
Nakamura, J N	47,599	1,044
Nakashima, L T	43,415	1,442
Nakashoji, D	42,682	9
Nakatsu, D T	55,257	4,411
Nakatsuka, G	40,471	1,496
Nakken, P	36,466	22
Nakoneshny, P	51,617	5,340
Nance, R G	37,853	
Nanson, J E	38,195	
Nantes, S D	45,825	756
Nanton, M R	53,167	2,189
Napper, D J	44,219	1,368
Narayan, F B	43,165	
Nardi, R A M	42,990	
Narver, D W	70,061	10,759
Nash, B G	39,997	214
Nash, E	58,092	9,870
Nash, J T	39,394	1,882
Nash, O	47,553	883
Nash, P	38,156	2,448
Nash, W J	43,675	519
Naspleda, L F	45,393	
Nastili, L	41,018	84
Nastili, P	38,124	
Natsuhara, R K	57,707	2,719
Navarro, N J	45,146	2,052
Neagele, G F	40,473	1,505
Neal, B	77,627	7,072
Neary, K J	43,591	1,176
Neave, M V	41,599	153
Nedoborski, J W	49,976	1,119
Nedokus, E	52,180	4,090
Nee, R	36,900	
Needham, J	51,798	262
Neer, K H	43,050	
Negraeff, J	60,660	5,248
Negrin, G M	37,003	
Negrin, R G	55,361	152
Neighbor, H W	48,515	2,049
Neighbor, R	35,620	1,199
Neigum, M	36,484	11,070
Neil, B H	36,975	140
Neil, R G	35,572	1,873
Neil, T O	49,205	203
Neilson, L	40,708	2,692
Neily, J A	53,845	
Nelin, L	37,419	
Nelms, S	45,252	4,001
Nelson, C L	65,171	6,289
Nelson, D	48,276	
Nelson, D A	40,708	5,779
Nelson, D L	38,432	261
Nelson, E	36,581	3,001
Nelson, G J	39,717	
Nelson, H E B	47,900	2,463
Nelson, I	47,442	3,742
Nelson, J D	36,787	5,919
Nelson, J H	36,891	9
Nelson, J L	51,224	5,178
Nelson, J M	56,880	17,027
Nelson, K A	42,371	4,724
Nelson, L W	39,201	
Nelson, R S	37,728	
Nelson-Oxford, S	39,640	1,302
Nemeth, J	51,057	7,203
Nera, L A	36,290	
Nerman, J	38,370	
Neros, W O	42,862	128
Nesbit, B F	45,508	2,336
Nesbit, D P	39,479	258
Nesbitt, R M	53,515	4,468
Nesbitt-Porter, H H	58,873	5,670
Nesting, N T	40,150	5,379
Netter-Hodge, D R	38,121	3,677
Netzel, J M	38,121	
Neufeld, A E	83,335	4,396
Neufeld, B L	36,852	1,294
Neufeld, R H	41,476	1,843
Neuman, R H	43,470	1,436
Neumann, E	39,030	337
Neumann, G M	35,537	159
Neville, F	70,231	1,709
Neville, L M	42,067	3,291
Neville, R W	60,201	7,644
Nevin, S B	37,456	1,001
Newall, A R	35,097	1,257
Newall, D R	57,913	697
Newall, M E	40,708	496
Newberry, J F	76,886	19,524
Newbould, T L	37,202	
Newburg, W C	47,319	194
Newby, A K	75,442	4,837
Newcomb, A J	43,447	1,969
Newcombe, C P	43,470	1,788
Newcombe, M E	36,889	
Newhouse, J R	54,639	10,942
Newland, N A	38,360	809
Newman, K J	43,477	
Newman, R	45,719	1,063
Newman, R E	54,122	3,322
Newman, W E J	47,915	2,480
Newman, W H	46,213	2,681
Newport, G C	40,232	1,176
Newroth, P R	56,880	4,652
Newsome, G A	43,957	1,685
Newson, L M	60,848	406
Newton, D J	42,067	193
Newton, M	69,448	2,240
Newton, P	58,986	5,492
Newton, R M	48,933	19
Newton, T E	42,534	1,127
Nezil, B C	38,212	826
Ng, S	44,311	5,077
Ng, T L T	51,114	6,691
Ngai, J W	51,023	2,206
Ngai, T	36,891	18
Ngo, S W K	52,139	6,027
Nicholls, D R	50,698	1,915
Nicholls, E	54,442	1,164
Nicholls, G M	50,737	9,448
Nicholls, M	66,594	
Nicholls, W W	40,881	713
Nichols, G H	64,276	6,792
Nichols, L P	36,659	
Nichols, R W	52,293	4,437
Nichols, S A	40,324	

	Salary $	Travel $
Nicholson, A	53,381	7,822
Nicholson, E A	46,681	7,940
Nicholson, G A	38,329	
Nicholson, P G	41,774	4,251
Nicholson, R J	36,751	
Nickel, K P	42,633	2,449
Nickel, R A	60,239	8,038
Nickel, R E	37,107	2,138
Nickel, S G	46,042	567
Nicol, W W	39,188	
Nicoletti, R	48,659	617
Nicoll, J M	56,880	8,534
Niedermayer, R	51,833	9,894
Niehaus, B E	46,738	8,411
Nield, E A	36,995	765
Nielsen, A	41,271	
Nielsen, J H	46,926	665
Niemann, A	36,891	
Niemann, T	58,209	937
Niezen, A H	44,939	6,160
Nijjar, M	38,532	282
Nijman, R A	43,470	2,411
Nikl, A	51,354	9,424
Nilsen, D L	63,331	2,691
Nilsson, K A	36,891	890
Nilsson, N A	44,207	2,073
Nimmo, D W	42,990	
Nishihara, J	35,700	
Nivison, C J	39,436	963
Nixon, B L	39,928	
Nixon, G T	53,432	5,245
Nixon, L	36,042	581
Nixon, P	40,708	925
Noble, C R	50,583	5,899
Noble, W B	44,813	3,238
Nock, M	61,605	3,372
Noga, D J	37,695	
Noland, D A	36,474	88
Nolte, R M	41,405	588
Nontell, K D	52,723	4,514
Nordh, C	36,962	249
Nordin, H S	51,589	466
Nordin, R N	47,968	4,530
Nordstrom, W N	51,834	11,432
Norish, W T	39,545	2,277
Norman, L M	35,919	8,008
Norman, P	41,559	3,186
Norman, P J	60,848	2,991
Norman, V J	43,390	8,360
Norquay, A R	44,262	148
Norris, B D	44,869	719
Norris, D J	52,950	10,777
Norris, G	42,659	2,334
Norris, J G	40,972	3,657
Norrish, R W	51,286	4,442
Norsworthy, T J	42,067	2,396
Northcott, J E	39,394	297
Northgraves, C D	35,720	762
Northover, P J	62,955	11,219
Northup, J A	36,536	44
Norton, J M	48,334	11,842
Norton, W E	69,319	8,342
Novak, M G H	36,513	
Nowlan, D L	41,048	51
Nowotniak, E F	44,921	1,096
Nugent, A	37,958	371
Numan, A	35,146	1,006
Nunez, J I	53,551	5,845
Nurse, R S	43,120	
Nuszdorfer, F C	51,987	4,289
Nutley, J K	35,427	868
Nuttall, G	66,631	6,866
Nuttall, T R	37,743	
Nyberg, J B	56,477	8,374
Nygaard, K	56,395	4,565
Nygaaro, E	48,057	8,499
Nyland, D	64,168	14,397

	Salary $	Travel $
Nymark, W	64,753	
Nyst, H	57,896	1,529
O'Brennan, D	35,633	
O'Brien, J	37,354	1,872
O'Brien, J J	46,671	1,690
O'Brien, R F	38,121	1,758
O'Brien, R G	35,926	248
O'Brien, S	36,891	20
O'Brien, V	43,326	2,724
O'Bryan, A L	47,639	6,329
O'Bryan, J E	40,911	3,234
O'Bryan, J P	37,937	3,086
O'Byrne, Jr	56,880	455
O'Byrne, M J E	44,908	204
O'Connor, J A	51,964	3,973
O'Connor, J L	42,775	
O'Connor, K D	49,494	135
O'Connor, P	38,659	3,991
O'Connor, S M	54,759	8,349
O'Dette, L E J	39,745	2,441
O'Gorman, A J	39,824	
O'Gorman, D K P	71,834	7,272
O'Hare, J L	60,817	5,522
O'Henly, A G	44,759	3,215
O'Kane, C M	36,380	
O'Keeffe, D J	45,702	2,617
O'Nanski, M L G	39,336	
O'Neil, D S	46,637	2,811
O'Neil, J	36,457	3,842
O'Neill, A	35,722	
O'Neill, D	43,983	325
O'Neill, D	49,576	2,316
O'Neill, M E	44,888	2,178
O'Neill, N D	56,726	1,292
O'Reilly, D J	36,880	410
O'Rourke, C M	38,414	1,157
O'Shea, L J	64,926	1,449
O'Toole, S D	37,309	3,734
Oakley, B T J	52,596	1,694
Oakley, J A R	37,461	3,735
Oates, M L	51,860	3,845
Obedkoff, W	54,253	1,237
Oberheide, R	55,152	539
Ockenden, S	36,209	2,272
Ockey, J L	36,860	411
Oconnell, R D	43,293	880
Oculto, C	41,051	
Odenbach, R J	36,095	16,140
Odermatt, W J	49,733	2,505
Odiorne, A A	42,273	1,372
Odowichuk, M W	50,171	
Oelker, H	40,450	2,472
Offer, M S	38,121	1,933
Offerhaus, R M	46,515	3,548
Ogasawara, S K	35,197	1,607
Ogden, R	38,460	3,268
Ogden, W L	57,504	10,232
Ogden, W W	36,772	463
Ogilvie, D M	35,075	124
Ogilvie, R T	39,728	757
Ogilvie, V M	41,165	
Ohata, E M	40,905	1,821
Ohlemann, K P	51,589	669
Ohlhausen, K L	44,373	2,395
Ohlhausen, L B	51,233	2,587
Ohlmann, L J	70,169	17,540
Okun, K L	36,212	1,535
Olafsen, R W	42,067	
Olafson, A L	38,224	704
Olafson, J W	40,589	2,973
Oldale, R E	37,834	731
Oldham, G E	60,238	5,989
Oldridge, R B	43,430	3,275
Olender, V V	38,203	2,371
Olesiejuk, S E	42,712	1,553
Olesiuk, D A	35,645	3,037
Olfert, K D	37,056	342

	Salary $	Travel $
Oliver, A L	50,081	8,002
Oliver, B J	46,297	1,340
Oliver, D L	60,848	585
Oliver, D W	59,008	710
Oliver, G G	36,891	3,689
Oliver, H G	42,302	763
Oliver, M F	61,319	4,184
Oliynyk, R T	38,121	11,077
Olleck, G M	39,507	1,373
Olmstead, B D	35,412	2,009
Olsen, G	67,525	10,482
Olsen, J B	53,273	880
Olsen, R	40,222	1,265
Olson, B	35,278	3,261
Olson, D A	42,647	804
Olson, F	38,609	
Olson, H N	35,145	39
Olson, J W	36,783	1,783
Olson, L J	50,034	3,621
Olson, L L	47,010	1,176
Olson, M D	54,809	7,122
Olson, M L	39,310	1,730
Olson, T K	44,961	1,165
Oman, R T	42,225	7,462
Omidi, T	58,756	24
Omstead, G	53,082	10,494
Omule, S A Y	58,092	6,002
Oneill, J C	35,811	3,444
Onishko, P J	38,829	911
Op De Beeck, G	35,988	1,721
Opal, E S	61,604	5,284
Oproescu, E L	37,924	2,411
Orcherton, D R	38,834	
Ormrod, D J	52,796	4,072
Orosz, D	41,946	5,692
Orr, G I	40,915	120
Orr, J	47,160	6,683
Orr, M	40,561	592
Orr, R	35,426	407
Orr, T P	104,921	6,365
Orrey, M	35,223	4,801
Ortis, C G	39,181	8,142
Orton, A	38,046	
Osachoff, L M	37,392	1,320
Osberg, P M	53,929	8,500
Osborne, A	57,191	3,935
Osborne, A M	46,350	1,164
Osborne, C R	54,783	939
Osen, S E	41,652	434
Osland, R E	58,546	4,501
Osoko, M D	36,840	200
Ostapovich, D E	35,216	555
Ostashek, G N	60,427	101
Ostby, R T	64,307	3,179
Ostermeier, J R	44,998	
Ostraas, A	35,610	1,213
Ostrom, W	35,891	950
Oswald, D L	65,478	9,877
Otchere–Boateng, J	53,993	9,804
Otke, A B	52,305	
Otoole, K A	37,197	
Ottens, R	39,630	2,026
Ottewell, R P	44,035	1,246
Otto, J	39,993	
Ouellet, A G	40,681	1,176
Ouellet, L	54,625	2,532
Ouellette, M	48,728	7,007
Ouellette, T J	38,206	1,467
Oulton, D J	41,365	9,148
Ovanin, T K	44,664	1,059
Overholt, G M	55,564	2,923
Owen, C F	39,394	397
Owen, J	38,362	761
Owen, L J	54,305	7,581
Owen, P H	77,472	8,054
Owen, T	42,067	2,453
Owens, C A	38,385	2,607

	Salary $	Travel $
Owens, E J	40,185	2,290
Owens, J	50,913	1,204
Owens, L E	46,935	7,446
Owsiacki, G	39,261	59
Owsianski, E W	71,100	1,888
Oxland, T H	68,292	486
Ozawa, Y	52,766	1,156
Ozeer, S H	42,376	1,926
Ozeroff, C W	38,081	4,221
Paccagnella, A M	38,937	556
Pace, E L	39,634	2,267
Paddon, G L	39,742	12,185
Padmore, D	38,532	1,681
Padmore, T C	70,559	17,178
Page, G A	36,918	
Page, P	43,315	1,866
Page, R E	43,470	3,333
Paget, G D	65,097	11,657
Paige, R J	55,994	6,667
Paine, B J	42,990	5,510
Paine, J C	58,712	932
Painter, R	65,412	7,271
Pakrastins, A	55,016	627
Palechek, N P	57,794	1,103
Paleologou, S	37,717	
Palesch, D J	41,043	
Paley, E	36,428	1,820
Paley, E	43,433	
Pallan, P	83,470	12,729
Paller, A J	35,966	28
Palliardi, R	36,891	1,022
Palm, P E	55,438	6,517
Palmer, A	42,957	
Palmer, E	40,938	1,734
Palmer, F G	43,401	2,874
Palmer, I	46,297	5
Palmer, M	40,839	620
Palmer, M A	43,470	429
Palmer, M K	43,470	10,832
Palmer, M W	37,682	146
Palmer, W A	37,054	
Paloposki, G W	39,580	254
Pamplin, G B	53,299	6,212
Pang, S	47,861	5,757
Pankratz, D	60,848	13,664
Panteleyev, A	58,077	1,343
Pantella, D F	54,444	4,177
Panter, C G	59,673	18,857
Panter, R R	52,254	
Panting, R C	37,268	
Pape, D M	44,071	14,232
Pape, R J	36,385	15,664
Paquette, D W	44,946	2,124
Paradis, G	35,130	1,341
Paranjpe, M A	46,419	2,437
Parent, P E	41,071	2,636
Parente, M A	36,229	
Parenteau, A	37,025	
Parenteau, R G	38,256	680
Parenteau, S	38,223	1,413
Parfitt, D B	80,689	9,662
Pargee, G E	38,121	595
Paris, L	37,347	2,694
Parish, P J	45,691	7,026
Park, E M	35,813	5,636
Park, K A	38,603	750
Park, S	38,985	1,469
Parke, G A	55,636	3,515
Parke, R A	39,394	
Parker, A	42,612	2,994
Parker, C A	50,471	3,144
Parker, C C	40,002	2,513
Parker, D E	39,664	263
Parker, D L	36,891	100
Parker, D N	41,577	
Parker, D N	38,583	1,766
Parker, D R	38,952	

	Salary $	Travel $
Parker, D R	49,525	4,372
Parker, G I	46,536	7,415
Parker, J G	52,240	850
Parker, P L	39,319	
Parker, R J	63,035	12,542
Parker, W G	45,530	1,946
Parkes, D R	64,893	2,396
Parkes, N E	40,234	3,823
Parkin, M	38,298	2,971
Parkin, M L	39,579	1,618
Parkinson, E A	47,968	4,024
Parkinson, J	46,111	3,896
Parkinson, W	47,035	8,140
Parks, K	48,321	1,533
Parks, R E	54,414	7,062
Parkyn, J H	57,229	4,500
Parminter, D O	53,728	1,020
Parminter, J V	46,885	3,958
Parnell, G G	49,298	4,656
Parrish, R	45,037	2,093
Parry, N H	45,213	1,307
Parsons, D C	62,796	6,142
Parsons, D R	64,251	4,197
Parsons, J E	43,845	2,574
Parsons, P A	41,584	934
Partel, H	45,463	3,347
Partington, N C	40,708	5,284
Paruk, D	36,864	2,282
Pascual, V O	41,451	
Pashnik, P A	64,277	10,777
Pasicnyk, V	57,220	3,890
Paskiewich, N	36,197	739
Passey, D T	37,344	412
Passley, G	36,942	36
Pastor, R A	47,803	8,121
Pastorek, J L	56,880	3,765
Pastrano, H	40,212	
Pastuch, W	36,611	34
Patch, S	47,680	4,836
Paterson, D B	47,797	3,698
Paterson, G A	44,975	653
Paterson, J A	35,668	238
Paterson, K I	43,509	4,019
Paterson, P	35,756	5,369
Paterson, R W	41,423	374
Paterson, V W	35,700	1,454
Patey, K S	35,708	561
Pathak, R	41,016	206
Paton, A D	46,920	889
Patten, B K	48,672	3,061
Pattenden, F A	42,529	711
Patterson, B L	46,493	9,010
Patterson, D	53,849	7,905
Patterson, G E	45,277	2,150
Patterson, G P	46,492	483
Patterson, K E	43,023	
Patterson, L T	54,752	14,064
Patterson, M M	36,723	
Patterson, R A	68,846	10,548
Patterson, S	39,865	
Pattie, L G	48,880	706
Pattison, D B	50,212	100
Pattison, S H	38,798	2,810
Patton, A M	43,844	119
Patton, D M	43,525	806
Paul, A D	42,140	684
Paul, B A	35,301	3,574
Paul, K E	40,171	657
Paul, M A	39,975	1,641
Paul, N J	68,423	228
Paull, G W	56,880	9,007
Pauloski, L J	45,685	4,643
Paulson, L M	41,333	4,859
Paulson, S	39,060	2,164
Paulson, S G	52,020	2,983
Pavan, F H	42,067	2,081
Pavlick, L E	41,489	704

	Salary $	Travel $
Pawson, R M	38,344	1,121
Paxton-Mann, A	70,823	6,530
Payie, G J	38,788	120
Payment, F J	37,744	
Payne, G C	54,886	4,138
Payne, G R	38,430	199
Payne, S	43,349	1,762
Payne, W	35,067	952
Paynter, J A	38,121	2,469
Paynter, J P	48,432	1,837
Payton, S F	39,658	2,798
Peachman, J A	38,121	
Peacock, M L	36,891	716
Pearce, A L	38,121	1,766
Pearce, B W	42,067	4,105
Pearce, D B	40,139	351
Pearce, D G	76,256	18,395
Pearce, J J	40,121	
Pearce, W A	80,675	7,022
Pearcy, B	51,471	
Pearson, K M	42,067	3,318
Pearson, L C	38,867	
Pearson, R A	42,163	743
Pearson, R J	38,805	
Pearson, R L	48,299	12,429
Pearson, W S	57,774	10,019
Peatt, A D	46,714	2,734
Pechnik, W E	44,409	70
Peck, D N	56,131	3,100
Peck, T C	40,442	2,683
Peckover, N	49,963	3,585
Peden, A E	55,042	1,272
Peden, B D	37,020	644
Pedersen, C C	35,887	
Pedersen, L	65,477	16,398
Pedersen, R A	47,639	1,968
Pederson, A L	39,596	
Pederson, R G	45,690	646
Pedneault, H V	58,766	7,324
Peebles, J A	61,399	3,467
Peet, D H	52,134	6,813
Pehlke, W E	39,093	8,909
Peitzsche, L A	43,930	1,524
Pelchat, M K	52,043	2,624
Peleshaty, R M	47,213	194
Peligal, M	43,895	4,281
Pellatt, R J	65,186	327
Pellerin, W R	40,438	
Pelles, E H	44,175	73
Pellett, K A	43,519	6,656
Pellicer, H	52,773	6,723
Pelling, R	40,220	1,308
Pellman, B L	37,740	471
Pemble, D W	43,733	1,618
Pendergast, B A	83,422	4,356
Pendergast, L J	43,238	
Pendergast, W K	64,277	14,371
Pendl, F T	54,201	3,599
Pendleton, E	42,197	
Pengelly, E R	40,708	6,147
Penman, W D	48,488	1,786
Penner, B P	41,516	
Penner, G W	55,509	5,015
Penner, H	38,669	1,995
Penner, J A	35,203	2,709
Penner, K R	37,445	5,304
Penner, R	44,174	5,426
Penner, R D	47,281	3,583
Penner, R J	56,983	2,644
Penner, R K	40,708	
Penner, W C	60,848	9,116
Penny, B	49,035	3,751
Penonzek, F	56,605	3,360
Penrose, M L	39,816	111
Pentland, J E	38,735	
Pentland, R D	48,664	1,101
Pentland-Smith, J	35,744	2,113

	Salary $	Travel $
Pepin, M R	37,753	3,490
Pepper, I C	39,098	2,348
Peppin, P A	43,577	10,394
Peppler, J C	52,531	8,657
Perchie, R W	48,073	3,236
Percival, D W	45,436	3,082
Percival, L R	43,606	6,050
Percy, J A	36,762	
Pereira, C	45,575	2,745
Pereira, C C H	45,071	
Pereira, R A	37,389	
Pereverzoff, S A	64,277	4,997
Perkins, G L	38,232	1,149
Perkins, M J	35,618	2,508
Perkins, M L	37,580	1,113
Perkins, P	47,202	6,004
Perkins, R W	51,307	1,644
Perras, J J	52,796	1,978
Perreault, D G	46,419	3,416
Perreault, T	35,205	1,573
Perrett, R B	42,990	1,719
Perrin, C J	35,900	
Perrin, D J	76,794	21,313
Perrin, R	47,968	1,587
Perron, R A	59,311	14,036
Perry, A	35,284	
Perry, B H	38,358	1,803
Perry, B R	37,068	9
Perry, J L	51,547	4,746
Perry, K	44,132	3,372
Perry, K D	38,313	
Perry, R F	43,774	963
Perry, R J	36,781	
Perry, R S	38,121	1,664
Perry, W J	41,443	1,674
Persinger, A M	45,815	
Person, G L	36,759	6,919
Peschke, B	50,784	7,919
Petch, L M	47,968	1,977
Peter, E C	45,773	4,261
Peter, T H	65,478	5,921
Peters, G A	42,278	1,818
Peters, H	40,765	850
Peters, J D	36,891	31
Peters, J I	40,687	15
Peters, N	55,123	1,707
Peters, N A	35,376	
Peters, T H	36,891	163
Peters, T K	47,937	899
Peters, W G	49,485	842
Peters, W J	36,891	630
Peters, W S	54,062	578
Petersen, O J L	44,921	35
Petersen, P	41,950	358
Peterson, C	40,392	596
Peterson, C A	42,637	7,508
Peterson, C J	45,990	5,234
Peterson, D G	67,373	12,169
Peterson, D L	38,956	
Peterson, E	51,589	754
Peterson, J D	52,492	3,012
Peterson, J J	35,173	1,946
Peterson, K G	44,654	2,241
Peterson, K L	36,666	1,511
Peterson, L	36,891	2,692
Peterson, M E	43,560	749
Peterson, R E	53,854	9,947
Peterson, R J T	58,052	678
Peterson, T N	64,099	21,459
Petho, B L L	43,969	599
Pethybridge, J L	46,885	952
Petrar, B J	39,614	1,559
Petrie, M A	71,090	2,295
Petrie, R J	43,193	242
Petrie, R W	38,336	1,101
Petryshen, D	39,354	989
Pettersen, T	39,370	2,389

	Salary $	Travel $
Pettigrew, K B	47,302	2,915
Pettit, D	74,557	771
Pettit, R W	60,848	11,219
Petty, A J	68,099	4,756
Pew, D R	42,427	3,055
Pew, J G	36,818	7,899
Pfannenschmidt, H W	39,716	259
Pfeifer, M	35,700	2,356
Pfeifer, M B	42,262	1,416
Pfeiffer, R R	39,986	206
Pflanz, O H	47,451	2,147
Phalen, W A	38,122	1,815
Phare, C L	39,409	
Phelan, C E	40,782	432
Phelan, W G	52,598	285
Phelps, D E	43,470	3,143
Phelps, K	40,987	1,061
Philbrook, H H	41,024	525
Philion, J J	43,470	239
Philip, D	35,628	2,792
Philip, H G	54,305	3,235
Phillips, A E	35,700	762
Phillips, A G	47,968	8,663
Phillips, B	61,910	2,150
Phillips, D	55,682	2,215
Phillips, G	43,497	2,440
Phillips, G M	35,944	14
Phillips, J	65,358	13,938
Phillips, J F	52,329	3,000
Phillips, J H	45,843	500
Phillips, J N L	36,035	
Phillips, K W	43,213	725
Phillips, N	45,049	1,064
Phillips, R E	35,386	12,061
Phillips, W K F	38,121	1,952
Philp, J H	42,844	3,290
Philpott, D C	47,098	1,277
Phipps, A O	57,429	6,028
Picard, A	38,121	2,199
Piccin, R M	36,453	680
Pickerell, R C	42,067	2,917
Pickering, A	71,077	649
Pickering, B	45,742	4,781
Pickering, J R	64,567	922
Pickering, K A	43,033	5,657
Pickles, G A	35,876	2,106
Pictin, P L	38,245	913
Pielak, K L	40,897	1,378
Pierce, D A	38,105	2,059
Pierce, D H	41,215	1,245
Piercy, F J	41,427	181
Piercy, G N	38,265	
Pierson, R F	35,799	4,177
Pietila, J J	42,234	1,001
Pietraszek, E T	64,907	7,315
Piffer, N G	36,965	
Pigeau, W P	42,404	8,999
Piggin, D J	46,578	288
Pighin, C	36,338	2,698
Pighin, P S	35,625	5,514
Pijl, W J	54,057	11,117
Pike, D D J	41,004	24
Pike, G E	37,755	854
Pike, I R	35,529	229
Pike, S J	48,644	3,746
Pike, W	65,477	1,698
Pilato, S	40,274	1,021
Pilling, G A	41,858	1,916
Pinard, J E	40,057	534
Pincombe, R	40,841	
Pinese, S	52,961	158
Pinhey, C	60,885	1,579
Pinkerton, G E	52,230	7,670
Pinsker, W	38,121	
Pires, B J	45,941	422
Pirnke, M	36,546	312
Pishalski, F	40,708	17,959

	Salary $	Travel $
Pistell, L A	44,866	68
Pitcairn, J	40,443	45
Pitlar, K	37,700	1,462
Pitt, W F	42,067	205
Pituskin, D	36,891	2,617
Place, J H	39,298	2,011
Planiden, A D	48,439	12,260
Plant, J E	44,921	1,894
Platt, N C	36,425	27
Platt, W	46,372	2,436
Platz, C L	37,452	87
Plaxton, D	37,080	181
Pleasants, D V	42,027	5,256
Pleasants, L W	42,887	130
Pledge, T S	38,881	2,123
Plesko, S M	45,932	1,257
Plewes, R K	42,067	3,434
Plotnikoff, J P	60,848	4,677
Plottel, M J	55,562	5,572
Plunkett, P A	58,736	12,057
Pobran, T T	45,497	3,328
Pocklington, G S	41,127	116
Pocock, G I	37,172	48
Podgorenko, L	45,847	1,635
Podgorenko, V A	54,579	287
Poeschek, G L F	44,921	3,180
Poets, R F	46,616	1,370
Poetsch, H	45,133	
Pogson, W J	60,848	4,007
Pohl, M	36,995	
Pohl, N W	35,859	224
Pointon, K W	48,834	3,011
Poire, M	36,557	1,168
Poirier, L J	42,113	930
Pojar, J J	63,166	13,466
Poje, D A	56,500	864
Poland, P T	44,467	372
Polden, A C	36,672	9
Polden, D A	35,269	
Polegi, G	38,121	3,444
Pollack, J C	54,325	12,244
Pollard, A R	50,794	2,638
Pollard, J D	50,557	
Pollard, J T	75,734	9,291
Pollard, W B	40,671	612
Pollitt, K J	40,615	774
Pollock, A A	59,436	5,580
Pollock, B L	55,153	11,217
Pollock, S R	37,424	25
Pollock, T	60,068	6,334
Polowyk, M	39,816	
Polstein, R J	45,045	1,468
Polysou, N	61,900	10,149
Pomajzl, V	51,023	434
Pomeranski, D M	53,082	10,514
Pomerleau, R	56,548	3,389
Pommen, L W	50,784	1,101
Pond, L A	60,847	2,869
Pond, M J	44,920	3,635
Poohachoff, W	57,274	8,851
Poole, D R	47,900	788
Poole, G A	51,589	951
Poole, K E	46,469	427
Poon, F S H	43,470	2,244
Pope, G F	37,837	29
Pope, K	37,140	111
Pope, M E	35,346	2,428
Pope, R A	54,572	2,268
Pope, W C	35,812	376
Popham, G R	35,518	253
Popoff, H F	60,848	11,233
Popoff, R W	37,680	704
Popp, A L	44,304	108
Poquiz, C	35,545	
Porcher, J R	44,672	3,311
Porcina, R A	44,921	3,350
Porco, A	37,277	1,139

	Salary $	Travel $
Porteous, D L	54,723	4,440
Porter, B A	35,736	3,043
Porter, B J	42,067	717
Porter, D D	39,088	284
Porter, R K	44,399	3,081
Porter, V A	38,304	351
Portman, S R	35,291	2,804
Portree, J	41,868	1,837
Posnikoff, S E	38,879	1,594
Potoma, F S	44,921	6,900
Potter, N L	37,048	3,452
Potter, R E	60,710	1,728
Pottinger, J G	65,478	7,485
Potvin, M	37,154	4,873
Poulk, L	38,408	4,349
Poulos, G J	42,067	449
Poulos, S	76,060	9,103
Poulton, M J	60,848	10,764
Poutney, R G	53,564	7,697
Powell, C T	41,813	4,061
Powell, D F	44,033	150
Powell, G E	52,144	1,169
Powell, G R	40,867	546
Powell, H G	69,866	6,515
Powell, J A	43,163	338
Powell, J S	71,919	583
Powell, N J	45,293	2,636
Power, C B	42,479	5,926
Power, C G	44,921	4,514
Power, F J	42,334	300
Pownall, T W	43,457	
Poznikoff, F F	60,183	955
Prance, M M	39,648	
Prasad, M	44,228	
Pratt, A J	35,640	4,337
Pratt, K E G	57,754	2,607
Pratt, L A S	45,034	1,841
Pratt, M C	45,776	1,541
Pratt, R	46,748	2,999
Pratt, T	39,248	5,465
Pratt, W A	78,126	659
Pratten, S	37,664	142
Praznik, R W	42,333	47
Preddy, K P	36,856	389
Preena, F S	42,672	615
Prelusky, A G	54,305	6,753
Prelypchan, N J	83,335	19,320
Premischook, J O	58,255	4,103
Prentice, N D J	37,365	
Prentice, T A	64,754	2,467
Prentice, W J	51,589	9,182
Presley, L E	35,741	
Preston, D	43,426	350
Preston, F E	38,428	4,449
Preston, G S	38,254	462
Preston, P J	40,543	948
Preston, R	42,990	
Preston, T H	39,376	4,709
Preston, T W	49,616	2,473
Preto, V A G	65,897	7,800
Prette, S G	46,242	857
Pretty, J L	38,318	1,477
Prevett, D W	65,478	1,897
Prewett, I C	50,036	
Price, A	42,344	1,008
Price, B	42,402	
Price, C B	40,328	1,977
Price, C L	47,952	863
Price, E S	70,768	1,264
Price, G	36,899	1,200
Price, G D	67,493	2,517
Price, G O	38,111	
Price, G R	45,080	1,361
Price, J B	54,305	2,377
Price, J E	35,246	
Price, J E	35,536	1,751
Price, L D	44,393	5,173

	Salary $	Travel $
Price, M A	35,807	274
Price, M A	36,100	
Price, R F B	51,589	3,219
Price, T W	51,467	5,216
Price, W	38,760	1,043
Priebatsch, P E	47,968	5,098
Priebatsch, V	38,473	2,010
Priest, S	35,896	1,176
Prill, R A	48,136	887
Prime, L A	51,018	2,009
Prinsze, M W	55,401	4,667
Priske, R J	38,340	271
Pritchard, C B	38,144	1,466
Prociuk, J M	38,223	295
Procter, D R	43,212	1,738
Proctor, C	41,717	870
Proctor, V A	35,013	234
Prodeahl, A	43,735	6,730
Prokop, R G	57,273	7,903
Prokopsky, D R	35,794	1,143
Pronk, M B	42,219	135
Proom, J	48,895	6,085
Propas, S L	37,259	509
Proskow, K E	38,710	5,480
Prosser, B	41,547	2,815
Prosser, L	36,213	1,415
Proudfoot, M A	58,053	9,313
Proudfoot, M M	42,564	412
Prout, D	52,311	2,460
Provencher, H	39,495	1,048
Proverbs, T B	47,658	9,864
Proznick, A M	41,224	805
Proznick, N	46,568	5,042
Pryce, B L	42,929	2,848
Pryce, J	50,558	4,963
Prysiazniuk, T	64,816	
Przeczek, J E	46,593	2,192
Ptolemy, J R L	36,891	2,325
Ptolemy, R A	43,470	5,727
Pudek, E G	40,357	975
Pugh, J	44,104	6,284
Puhallo, W P	60,144	4,522
Puls, R	43,480	1,064
Purcell, D R	64,541	8,393
Purdom, J E	39,465	3,924
Purdon, E A	45,384	1,674
Purdon, R E	44,470	5,694
Purdy, D G	47,415	752
Purgavie, R	42,067	2,708
Purssell, T	38,527	3,934
Purvis, M D	41,834	7,763
Putrus, K M P	36,891	
Pye, I	40,631	1,863
Pym, K E	36,812	875
Pyper, J	51,613	1,210
Quackenbush, P A	44,445	732
Quail, M E	38,121	2,408
Quakenbush, W	38,062	
Quan, K F	47,718	1,638
Quan, S	35,700	1,253
Quaroni, V	52,348	4,374
Quarry, W N	46,297	4,275
Quartermain, M C	57,405	6,243
Quast, H W	56,880	30
Quay, J H L	38,714	
Quee, J	52,907	2,562
Quesnel, A A	39,836	606
Quibell, R A	57,538	9,922
Quigley, P J	35,949	
Quilter, R L	44,223	3,106
Quinn, A	42,067	11,829
Quinn, J C	42,067	5,089
Quinn, M J	41,822	7,981
Quinn, N	55,153	2,713
Quinn, W A	44,525	6,654
Quinn, W E	47,954	8,191
Quint, S A	43,378	208

	Salary $	Travel $
Raatz, R D	39,040	2,330
Rabuka, L I	42,216	1,898
Racicot, L P	39,322	2,137
Racine, G	41,692	
Radchenko, G J	47,916	1,042
Radford, E	44,921	13,914
Radomske, W	37,026	1,309
Rae, L C	38,121	401
Rae, L I	47,968	4,491
Rae, V M	46,920	1,965
Rafiq, M	41,916	224
Rafuse, B F	65,362	8,729
Rahim, T	37,180	
Rahtjen, P A	41,671	1,203
Rai, F M	42,066	408
Raine, D	37,087	
Raine, R J	51,620	7,081
Rajan, A M K	43,230	
Rajan, C B	39,309	
Raketti, A F	37,981	
Ralfs, B J	40,652	
Ralph, E G	49,539	5,716
Ralph, G J	45,451	62
Ralph, R R T	47,326	12,845
Ralston, D C	39,230	13,378
Ralston, D E	56,439	6,553
Ralston, R S	43,260	1,154
Ram, S	55,269	
Ramer, D	54,893	1,157
Ramin, J E	46,601	1,205
Ramroop, B H	40,017	
Ramsay, C J	53,529	559
Ramsay, G	44,921	2,062
Ramsdale, E P	45,462	940
Ramsden, B	38,085	1,386
Ramsey, D J	46,192	5,758
Ramsfield, D A	36,891	691
Rana, P S	51,129	905
Rand, D	53,009	
Randall, A D	56,477	3,265
Randall, J J	51,525	822
Randall, S H J	40,708	233
Rande, K E	40,375	2,640
Randel, M R	50,578	6,154
Randell, A	64,998	815
Rankel, K	42,211	4,359
Rankin, J M	40,306	1,029
Rankin, L	36,118	1,088
Rannankari, C	36,089	780
Ransford, W W	50,909	2,197
Ranson, D	58,660	993
Ranson, H R	55,064	1,132
Ranson, J A	42,580	1,219
Ranta, D D	62,298	3,953
Raper, B I	43,990	2,214
Raper, W G	45,548	1,456
Rasi, J C	38,121	
Rasmussen, G V	45,682	7,476
Rasmussen, V H	36,153	631
Rassenti, P	38,541	572
Ratcliffe, J V	60,848	3,580
Ratcliffe, M D	36,940	
Ratel, A	54,604	6,640
Rathbone, G C	54,269	10,882
Rathbone, P V	46,297	5,202
Rathbone, R J	38,340	93
Ratkai, I S	52,837	2,894
Rattee, R V	36,723	1,693
Rattray, A	50,050	1,701
Raun, R M	42,933	3,092
Raven, D A	42,633	2,492
Raven, D J	64,433	2,659
Raven, E J	69,122	1,160
Ravenstein, K	42,097	6,478
Rawling, G	48,507	1,489
Rawlins, K R	46,971	
Ray, G E	58,077	2,879

	Salary $	Travel $
Ray, H V	47,968	722
Ray, J E	47,880	3,586
Ray, P C	40,484	2,128
Rayment, A	37,123	1,125
Rayment, L F	40,357	2,990
Raymer, B H	35,009	584
Raymond, A M	59,817	5,246
Raymond, G F	43,190	4,301
Rayner, R R	46,218	1,335
Rayner, W K	38,001	1,528
Read, B A	64,661	7,389
Read, D	44,202	602
Read, D V P	46,424	4,131
Read, K G	46,590	7,627
Reader, N G	41,319	450
Reading, R J	42,729	
Reano, D J	41,441	2,515
Reavie, S B	37,723	562
Reay, K	41,768	5,035
Reay, L D	50,211	10,550
Rebagliati, D A	52,907	3,378
Rebantad, R D	51,881	2,210
Rebkowich, M N	41,525	2,479
Rector, R C	57,034	8,525
Reddin, J L	41,898	8,035
Redding, G J	50,522	1,328
Redding, M E	59,535	
Redecopp, S	38,666	1,731
Redekopp, E W	44,392	2,622
Redfern, J P	38,121	2,154
Redford, D J	48,629	7,736
Redford, J W	64,981	6,106
Redman, E C	60,848	5,294
Redmond, C M	40,708	
Redmond, R J	42,145	668
Redmond, S	36,136	2,788
Redwick, W	69,946	4,141
Redzich, H D	40,222	224
Reed, C	56,145	1,510
Reed, G G	45,863	6,194
Reed, J	65,278	
Reed, M R	38,360	
Reedman, D R N	56,160	1,627
Reekie, C	37,563	14
Reekie, R A	56,715	443
Reemeyer, P J	37,126	719
Rees, A J	48,494	4,605
Rees, B	36,854	1,466
Reese, J	45,636	336
Reeve, N A	44,366	4,051
Reeve, S	38,014	2,134
Reeves, R J	65,515	7,294
Regan, D J	37,817	442
Regan, K D	39,269	1,025
Regier, T L	36,675	
Regimbald, D	36,631	3,937
Regler, P	38,121	1,396
Reheis, M W	39,131	2,511
Rei, J	39,512	1,535
Rei, R	40,885	1,460
Reich, C D G	44,829	4,682
Reichenback, G H	56,282	5,298
Reicker, T E	36,052	4,170
Reicker–Tice, B	39,252	6,544
Reid, B J	42,067	2,245
Reid, C J	36,987	532
Reid, C N	40,647	
Reid, D S	52,448	2,932
Reid, E J	36,054	491
Reid, G E	47,968	2,584
Reid, I	41,358	
Reid, J A	42,686	730
Reid, J A	44,147	754
Reid, L J	38,121	1,067
Reid, M	37,796	1,549
Reid, N	35,690	2,432
Reid, P	48,072	

	Salary $	Travel $
Reid, P A	38,121	1,985
Reid, P D	43,470	12,464
Reid, R	44,339	1,172
Reid, R A	40,562	3,765
Reid, R H	42,067	1,497
Reid, R T	51,223	3,591
Reid, S	35,628	66
Reid, S M	37,915	1,224
Reid, S P	44,442	5,203
Reid, S P	57,703	3,254
Reilly, J	35,103	
Reilly, M C	72,153	549
Reimche, R W	51,887	15,522
Reimer, D L	47,316	
Reimer, E H	76,506	1,774
Reimer, G A	75,442	4,414
Reimer, L L	38,911	1,760
Reimer, R	41,910	
Reimer, R J	56,880	3,545
Reinheimer, D C	39,332	1,108
Reinhold, C	44,921	460
Reith, S	36,891	858
Rejman, D F	45,195	836
Rekart, M L	109,051	9,749
Reksten, D E	54,122	2,491
Relkov, W G	42,850	1,451
Remedios, I A	47,625	683
Rendina, L	41,651	1,011
Rendle, G A	57,510	957
Renner, M A	51,964	
Rennie, L J	39,267	1,505
Rennie, P G	47,612	4,238
Rensby, D F	41,681	1,433
Resh, L W	54,325	4,580
Restall, L L	54,569	2,458
Retallack, G	39,004	2,722
Retzer, B D	36,582	2,197
Revak, S T	43,932	2,228
Revel, W J	46,885.	7,688
Reveley, H C	43,803	5,436
Reykdal, J	56,310	4,308
Reynier, J A	47,293	549
Reynolds, D L	35,221	687
Reynolds, F	39,982	1,498
Reynolds, J M	42,742	2,027
Reynolds, R A	36,587	1,956
Reynolds, R G	48,720	245
Reynolds, S	48,455	3,256
Reynolds, S R	48,710	67
Reznechenko, C	38,029	2,673
Rhebergen, G F	53,466	7,247
Rhodes, D G	71,451	2,876
Rhodes, J W	40,036	5,740
Rhodes, S N	45,964	
Rhone, D H	44,218	4,035
Ricciardi, A	42,067	5,395
Rice, G A	37,138	1,042
Rice, J M	42,990	8,787
Rice, M J	38,336	352
Rich, D J	40,237	3,519
Richard, G	39,693	
Richard, L S	35,119	214
Richards, C	40,388	3,824
Richards, G A	51,657	987
Richards, H M	116,927	9,246
Richards, R G	54,305	3,282
Richards, R P	50,784	4,214
Richards, W S	36,449	4,263
Richardson, C	35,181	1,156
Richardson, D	78,095	5,740
Richardson, D W	54,842	1,791
Richardson, J	35,450	
Richardson, J A	44,279	3,475
Richardson, J A	69,788	9,876
Richardson, K S	49,709	3,655
Richardson, R J	42,067	3,552
Richardson, S M	38,537	8

	Salary $	Travel $
Richdale, S M	36,759	618
Riches, M J	49,267	756
Riches, R A	38,729	608
Richet, S E	48,229	1,629
Richkum, R W	45,765	2,505
Richmond, A	53,167	4,818
Richmond, P M	36,217	
Richter, F M	39,436	2,886
Richter, M C	36,124	1,590
Rickerby, J G	38,336	1,109
Ricketts, G A	43,802	6,016
Ricketts, P	35,214	2,329
Riddell, I M	39,983	1,340
Riddell, J D	44,074	2,774
Riddoch, E J	48,248	5,001
Rideout, A	36,891	427
Rideout, G P	43,604	1,590
Ridge, P	38,780	621
Ridings, T J	49,476	7,054
Rieck, P R	35,700	1,598
Riecken, J E	37,650	291
Riedl, N G	39,603	1,632
Riedler, H M	42,544	3,191
Riggins, H M	44,485	2,276
Rikley, B V	56,697	6,835
Riley, D	45,324	59
Riley, J G	43,599	622
Riley, L S	40,708	1,260
Riley, R E	35,034	503
Rimer, K F	35,824	546
Rimmer, D W	35,572	3,794
Ring, C	38,778	605
Ring, J D	47,968	14,696
Ringrose, J H	40,708	2,928
Ringstad, N R	54,070	20,672
Ringwood, P B	60,848	1,338
Riou, A E	56,816	934
Rioux, T F A	39,367	652
Ripley, G L	40,494	1,407
Rippon, R A	49,029	17,015
Risby, S O	51,803	5,331
Rissling, J P	43,269	1,023
Ritchey, R M	35,049	357
Ritchie, H B	35,498	4,306
Ritchie, L S	39,927	2,344
Ritchie, R S	51,324	
Rittinger, M	37,069	16
Rivard, J R	46,274	644
Rivard, R A	43,506	164
Rivera, A G	56,340	9,963
Roadhouse, B C	52,675	392
Roark, T D	43,470	3,268
Robb, D A	54,305	7,340
Robb, R H	44,074	34
Robbins, C	38,122	998
Robbins, M	48,046	4,775
Robbins, R L	45,242	3,134
Robbins, S L	46,135	771
Roberge, L R	46,920	5,045
Roberge, M	40,917	
Roberge, R F	40,708	5,509
Roberts, B	51,589	11,964
Roberts, D	38,734	11,810
Roberts, D A	45,254	654
Roberts, D G	51,983	3,873
Roberts, D W	60,841	14,056
Roberts, E	59,791	8,831
Roberts, G A	65,478	7,210
Roberts, G B	41,708	3,189
Roberts, G H	39,394	187
Roberts, M	38,385	1,166
Roberts, M B	39,110	614
Roberts, R B	38,385	
Roberts, R H	69,353	5,082
Roberts, S	43,651	730
Roberts, S L	37,605	1,404
Roberts, T	60,995	13,066

	Salary $	Travel $
Roberts–Taylor, I	38,078	3,021
Robertson, A M	42,141	131
Robertson, B G	39,394	3,780
Robertson, B L	39,404	2,130
Robertson, B W	45,027	1,999
Robertson, D N	57,136	4,677
Robertson, D S	39,394	1,590
Robertson, G R	40,300	534
Robertson, I J M	59,632	13,510
Robertson, I S	40,024	6,351
Robertson, J C	41,022	7,121
Robertson, J D	44,045	3,410
Robertson, J P	59,174	8,499
Robertson, J S	65,478	4,618
Robertson, J T	38,625	1,425
Robertson, L M	46,429	11,397
Robertson, L R	48,403	3,873
Robertson, L S	40,301	2,414
Robertson, P	40,727	67
Robertson, R	36,463	1,119
Robertson, R H	35,191	1,042
Robertson, S	70,768	14,221
Robertson, S	40,932	2,672
Robertson, T	43,918	1,247
Robertson, W	41,911	5,440
Robertson, W W	36,064	1,310
Robin, P W	39,322	
Robins, S A	61,938	1,880
Robinson, A M	62,311	4,108
Robinson, B J	35,138	551
Robinson, B T H	44,922	907
Robinson, C P	37,679	26
Robinson, D E	35,849	1,135
Robinson, G	43,374	1,388
Robinson, G W	38,654	1,963
Robinson, J H	54,325	1,051
Robinson, K J	38,121	1,700
Robinson, L A	35,580	739
Robinson, M	38,349	
Robinson, P P	51,710	2,999
Robinson, R	39,968	
Robinson, R J	38,695	6,225
Robinson, W E	50,307	1,232
Robitaille, E G	46,320	3,408
Robson, L J	40,583	
Rocchini, R J	57,794	239
Roche, J	36,525	109
Rochon, S M	40,795	
Rockel, R E	38,121	208
Rockerbie, K	41,916	2,633
Rockwell, I L	44,972	844
Rockwell, R J	43,296	539
Rodgers, B J	46,556	918
Rodgers, L	37,922	448
Rodine, A J	35,546	813
Rodney, G L	39,560	512
Rodrigue, R	58,883	4,901
Rodwell, K C	36,322	867
Roe, J R	38,793	2,250
Roemer, H L	53,790	4,692
Roest, B M F	54,393	
Roest, J B	38,121	2,217
Rogers, B A	41,048	1,736
Rogers, J	38,121	12,371
Rogers, J A	42,067	5,061
Rogers, J P I	59,498	8,696
Rogers, P	40,708	453
Rogers, R J	36,776	1,201
Rogers, W E	43,470	2,326
Roggeveen, L M	42,818	
Rogoza, D	45,963	5,246
Rohan, H J	39,942	2,459
Rohrick, R A	35,512	3,955
Roland, W	43,471	3,913
Rolf, C A	42,122	841
Rollerson, T P	38,985	7,320
Rollheiser, N	35,044	366

	Salary $	Travel $
Rolls, B A	40,094	1,534
Rolls, K E	49,965	403
Rolston, G D	45,274	1,976
Romain, W A	46,238	804
Romanaki, B L	39,834	1,027
Romanow, M L	79,306	7,287
Romanycia, P	35,165	2,014
Rombach, M A M	39,004	3,715
Romell, J V	36,758	3,165
Ronald, W F	40,640	2,194
Ronay, A	51,192	671
Ronayne, F B	42,297	6,716
Rondeau, R J	56,492	841
Ronneseth, L T	51,643	4,769
Ronse, E J	51,589	3,195
Rooke, H A	36,300	1,114
Rooney, E K	53,082	4,523
Rooney, S	39,004	272
Roos, R P	36,291	1,074
Rorison, D A D	36,753	10,256
Rorison, T	36,252	390
Rorstrom, C J	38,495	
Rose, A A	42,874	489
Rose, D J	70,768	7,702
Rose, E K	41,176	
Rose, J H	35,704	1,958
Rose, W D	60,761	9,689
Rose, W H	46,298	4,843
Roseboom, M W	39,578	5,272
Rosen, D	42,248	993
Rosenau, B H	36,919	
Rosenbaum, W	37,090	
Rosenberg, R R	55,103	
Rosettis, M J	38,545	396
Rosin, H F	38,476	2,767
Ross, A	54,921	7,093
Ross, A	46,498	3,164
Ross, A C	49,862	1,217
Ross, A F	109,690	11,306
Ross, B A	52,184	3,641
Ross, B G	48,925	3,106
Ross, G L	38,121	2,686
Ross, I A G	49,134	7,524
Ross, J	35,700	
Ross, J J	56,106	
Ross, J P	47,231	30
Ross, L W	41,376	1,294
Ross, M A	55,682	1,518
Ross, M D	39,613	4,435
Ross, M E J	45,089	1,551
Ross, M J E	53,822	2,555
Ross, P	42,343	2,940
Ross, R	39,504	3,837
Ross, S D	61,865	2,598
Ross, S E	38,498	
Ross, S E	62,658	1,148
Ross, S E	46,739	628
Ross–Smith, D G	54,562	155
Rossell, C	38,121	3,661
Rosset, C L	57,429	5,217
Rossiter, F B	39,007	1,774
Rossley, J L	56,880	4,586
Rossmo, M R	42,067	418
Roth, V J	39,394	827
Rothenberg, R G	47,474	224
Rothermel, A R	35,618	4,981
Rothery, E F	38,336	1,181
Rothwell, E S	47,383	4,818
Rottmiller, E H	37,347	2,049
Roueche, K L	44,403	9,683
Round, R P D	62,858	3,987
Roundhill, J	39,391	36
Rounds, R	48,642	3,656
Rouse, B A	40,752	
Routledge, R W	47,968	4,475
Rowbottom, B A	47,013	5,550
Rowe, A	39,708	749

	Salary $	Travel $
Rowe, B E	38,083	6,145
Rowe, D J	38,678	9,300
Rowe, G A	50,922	3,675
Rowe, G D	38,121	3,836
Rowe, H L	37,727	
Rowe, K R	39,711	3,376
Rowe, L	35,218	2,962
Rowe, N	36,891	3,089
Rowe, S J	38,752	1,320
Rowe, S M	35,461	2,610
Rowlandson, T E	39,394	36
Rowles, C G	36,729	
Rowlett, G A	39,924	2,410
Rowley, A J	65,478	555
Rowling, J W	52,528	1,215
Roy, M	37,779	600
Roy, P G	45,060	11,911
Royer, C	35,390	1,501
Roylance, R	35,414	349
Rozell, D F B	40,748	1,160
Rubidge, N A	68,130	23,138
Rubner, D B	37,337	387
Rucki, J	51,223	2,453
Rudolph, D S	35,646	1,159
Ruffell, R G	44,630	2,216
Ruffy, C M	51,589	217
Ruhl, D	57,973	8,681
Ruhr, M	49,236	3,908
Rullens, D J	42,067	
Rumble, M	56,127	15,187
Rumpel, J A	45,929	5,552
Rundle, G R	52,968	441
Runka, C	42,398	2,445
Runnalls, G S	45,557	603
Rupp, H D	37,634	111
Rusch, L J	39,801	1,539
Rush, J M	44,010	1,591
Rushforth, C R	38,987	204
Rushworth, D M	51,138	4,042
Rushworth, G N	37,935	786
Rusi, E J	41,670	
Ruskin, A	50,960	
Rusnak, M	90,614	
Russell, B W	37,967	3,730
Russell, D J	56,204	5,057
Russell, D V	40,599	990
Russell, D W R	56,474	4,003
Russell, I F	40,708	3,682
Russell, J H	47,147	2,165
Russell, L G	57,705	1,491
Russell, P G	54,334	
Russell, R A	36,022	
Russell, R J	47,968	
Russell, R W	47,697	1,277
Russell, S A	68,158	3,405
Russell, S G	37,786	4,400
Russell, T	38,207	1,889
Russell, T	65,438	8,849
Russell, W	35,804	
Rustad, K	35,949	1,495
Rustad, T	42,480	4,307
Rutherford, D T	46,124	3,222
Rutherford, M H	44,272	671
Rutkauskas, L	50,453	4,357
Rutledge, G C	46,198	6,680
Rutledge, T D	38,558	
Rutzebeck, R	35,390	79
Ryan, B D	53,154	4,059
Ryan, C T	38,121	184
Ryan, E J	52,351	4,311
Ryan, H A	44,532	4,026
Ryan, J W	41,854	
Ryan, P	44,179	5,757
Ryan, T	36,891	2,026
Ryckman, J M	37,532	6,309
Ryder, A C	36,972	66
Rye, B E	36,265	381

	Salary $	Travel $
Rye, D	38,049	3,689
Rye, M	35,949	2,177
Saari, D E	35,009	745
Sabyan, R J	51,167	3,972
Sackett, N E	38,784	163
Sadar, E	57,974	5,798
Sadler, B A	65,200	7,625
Sadler, E A	54,753	1,480
Sadler, F M	60,082	2,344
Sadoway, K L	36,885	223
Sage, G D	49,802	
Sahota, G S	48,685	4,578
Sahota, S S	57,225	6,712
Said, F B	36,479	5,456
Sailes, P	44,476	4,819
Sakakibara, F	42,836	2,028
Saladin, E	40,032	650
Salayka, D A	37,514	1,057
Salem, M I	43,033	6,079
Salem, R	40,228	8,646
Salisbury, D M	37,055	1,017
Salmon, C H	48,685	663
Salmon, K D	40,921	
Salt, K	62,970	496
Salter, C A	42,289	4,022
Salter, R A	41,819	3,088
Salzl, M	36,277	2,003
Sam, J	51,418	601
Samija, D	37,833	716
Samler, W	83,335	5,951
Samosinski, J	40,708	1,461
Sample, D J	37,292	
Sampson, B	71,982	6,083
Sampson, M H J	38,197	1,321
Samson, N W	52,863	6,289
Samuel, I	40,554	
Sanchez, E	35,811	701
Sandell, D J	68,193	
Sanders, E B	41,358	9,809
Sanders, M J	53,792	2,817
Sanderson, A	65,685	14,314
Sanderson, G L	58,501	8,509
Sanderson, M	38,046	
Sandford, N W	36,925	
Sandhu, M K	38,534	47
Sandquist, C H	40,708	2,508
Sands, D J	50,784	4,928
Sands, H M F	42,067	3,043
Sands, J R	36,858	
Sandulak, S D	42,067	329
Sandve, G P	54,604	1,049
Sangha, L R	38,420	468
Santano, L	45,826	2,616
Santosham, T V	70,661	6,762
Santucci, F	40,035	2,133
Sanzalone, V J	37,648	3,824
Sanzovo, M L	42,698	2,536
Sapergia, M K	42,968	
Sapinsky, L L	40,062	930
Sapinsky, S A	38,121	840
Sarens, S M	43,152	1,588
Saretsky, J M	47,236	194
Sargent, D R	70,947	8,740
Sargent, S H	54,477	1,483
Sarsiat, D G	43,762	6,275
Sartisohn, W G	40,708	5,018
Sasaki, H W	58,680	9,315
Sasaki, R K	42,661	1,290
Satrum, T W	40,708	4,246
Saunders, B P	47,968	4,879
Saunders, E L	45,435	6,536
Saunders, R H	43,224	
Saunders, S E	53,142	1,723
Sauve, G A	35,044	772
Savage, C	43,425	6,058
Savage, C A	42,519	1,609
Savage, C O R	36,694	998
Savage, R A	36,891	1,577
Saville, J	42,236	1,645
Saville, R P	36,567	815
Sawatsky, D J	42,231	
Sawatzky, F H	58,176	16,881
Sawatzky, R D	36,908	1,149
Sawatzky, R F	44,957	9,307
Sawayama, G T	70,768	7,246
Sawchuk, D P	43,331	
Sawich, J A	38,121	4,610
Sawlor, W R	50,871	979
Sawoniak, J I	44,921	3,642
Sawracki, E A	40,094	1,637
Saxby, K D	65,478	9,378
Sayle, J A	36,290	1,897
Scale, W M	76,060	5,290
Scaletta, G	44,003	1,820
Scarrow, R C	65,794	4,494
Schacher, G D	35,190	259
Schacke, S	47,098	4,166
Schafer, D B	39,843	
Schafer, E W	35,838	1,780
Schaffer, S S	42,179	770
Schaffner, D	53,936	1,885
Schafthuizen, R J	36,176	1,854
Scharien, A M	40,195	2,936
Scheck, L	43,824	2,476
Scheer, K	39,474	1,171
Scheer, R D	43,470	3,681
Scheideman, C	39,004	1,876
Schell, S	37,422	
Schell, V S A	35,762	1,737
Schellenberg, G H	60,848	4,837
Scheltens, J H	45,821	
Schendel, K A	38,645	1,407
Scheuneman, S E	46,430	7,662
Schiarizza, A P	51,224	1,311
Schick, G	55,388	4,624
Schick, P L	42,892	125
Schick, R E	43,092	2,256
Schiefelbein, S	37,077	294
Schiefelbein, U	47,179	2,307
Schien, N W	35,567	5,419
Schier, A M	35,733	1,746
Schiffo, R E	40,969	854
Schildroth, J W	60,132	34,661
Schill, G L	37,813	229
Schilling, M J	36,532	62
Schindel, J	53,287	20,585
Schlatter, J A	41,742	1,294
Schleppe, D T	35,993	218
Schlogl, C R	35,700	9
Schmautz, K R	52,488	19
Schmid, C	58,118	1,212
Schmid, S W	35,983	854
Schmidt, F N	66,173	2,570
Schmidt, G W	49,060	6,618
Schmidt, H W	40,505	887
Schmidt, J C	59,596	5,251
Schmidt, J S	55,929	12,167
Schmidt, R	37,248	1,296
Schmidt, T D	35,170	
Schmidt, W	51,250	7,129
Schmidt, W E	56,880	836
Schmitt, H F J	38,183	
Schmitt, H R	50,208	3,549
Schmitz, W M	60,848	3,400
Schneid, A	35,192	
Schneider, D	109,072	10,355
Schneider, J K	36,858	4,468
Schneider, J W	37,230	1,309
Schneider, R	46,656	282
Schneider, R	54,604	407
Schofield, G R	42,729	
Schofield, R	44,026	2,868
Schofield, R W	38,582	
Schoof, R W	52,031	834
Schooley, M L	38,344	1,528
Schooley, T	36,993	
Schop, J M	44,996	834
Schornagel, D B	41,946	1,980
Schramm, T R	61,977	3,432
Schroeder, D J	46,436	6,066
Schroeter, T G	58,434	8,780
Schroyen, M A	36,378	99
Schubert, B R	47,968	1,578
Schuler, U B	40,044	
Schultz, B S	38,121	1,672
Schultz, E W	49,755	6,205
Schultz, F	41,197	1,868
Schultz, R D	60,250	8,192
Schultz, R L	48,191	7,940
Schultz, W H	35,240	441
Schultze, C G	40,150	2,197
Schulz, E	42,067	3,187
Schulz, M	37,642	5,358
Schulz, N G	56,880	3,010
Schumacher, J E	41,360	2,316
Schumph, D	45,960	2,017
Schuring, R J	52,833	308
Schuyff, J	45,345	832
Schwab, D J	40,432	
Schwab, J W	53,240	9,969
Schwab, W	40,626	825
Schwartz, P	37,232	267
Schwartz, T E	35,078	5,979
Schwartzentruber, A	56,706	2,270
Schwarz, H W	71,675	1,512
Schweitzer, D G	49,719	3,873
Schweizer, E A	41,084	4,622
Schwemler, G M	44,729	2,144
Schwermer, J	42,146	
Schwinghammer, R	36,567	1,828
Scigliano, B	41,581	654
Scobie, G W	60,862	31,294
Scofield, K J	42,067	6,608
Scott, A	38,121	834
Scott, A M	38,350	2,131
Scott, B R	41,609	442
Scott, B W	38,530	
Scott, G	35,122	
Scott, G R	55,053	5,353
Scott, H	38,073	2,568
Scott, J	39,451	4,621
Scott, J R	50,722	749
Scott, J S	41,232	
Scott, M	54,604	2,450
Scott, M	43,804	454
Scott, M E E	56,690	8,603
Scott, P	38,743	2,453
Scott, P M	38,509	216
Scott, R	49,683	17,780
Scott, R B	36,891	870
Scott, R B	38,391	4,803
Scott, R L	47,255	4,949
Scott, S	41,570	2,822
Scott, W R	45,726	534
Scoular, R A	35,061	1,451
Scribilo, D	56,363	2,816
Scribner, F C	44,921	9,112
Scudder, F J	38,121	592
Scuka, A V	42,967	275
Scullion, S A	54,825	612
Seal, L	39,296	
Sealey, E M	56,880	5,940
Seaton, N J	37,311	10,919
Sebastian, D C	43,470	5,688
Sedgwick, J	44,630	1,376
Sedgwick, K H	35,700	512
Sedlack, J P	56,944	6,666
Seefeldt, R L	45,020	753
Seehagel, D B	50,102	1,015
Seeley, J R	42,903	
Seelig, P	43,945	14,387

	Salary $	Travel $
Segate, J M	35,700	1,397
Seguin, J H P	45,225	2,696
Sehmi, N S	53,975	10,885
Seilis, M E	51,738	3,340
Seinen, G	36,838	2,091
Seip, D R	46,420	6,621
Sekhon, P	56,592	5,341
Seller, L	45,784	1,876
Sellers, W J	39,749	1,476
Sellwood, R J	42,957	
Selman, J F	37,010	894
Selwood, W E	43,470	555
Semenoff, F	40,515	
Semenoff, J	46,728	3,592
Semenoff, P	39,394	4,973
Seminiuk, L J	65,479	4,535
Semler, D W	45,591	
Senft, L	39,515	828
Senum, S A	39,105	1,322
Sept, E L	54,419	3,349
Sepulveda, A	38,249	26
Sepulveda, M	45,162	1,075
Sera, R A	56,880	11,173
Seran, P S	57,789	3,539
Sereda, A J	35,261	1,004
Seredynski, G	38,483	1,080
Serr, B J	37,082	212
Service, S	36,390	2,459
Setter, L M E	35,635	1,483
Setzer, L	46,732	350
Severyn, B J	46,327	4,526
Seward, T L	46,297	182
Sexton, M M	37,554	618
Seychuk, F M	38,382	3,244
Seymour, F	35,107	363
Seymour, J	56,524	18,941
Shah, H N	60,848	500
Shamtanis, N	37,586	1,182
Shannon, T	35,379	2,197
Shannon, W	55,742	8,331
Shantz, C	70,768	15,842
Shapira, A E	36,998	
Sharer, J W	38,121	
Sharlow, S	36,891	18
Sharma, S	38,187	
Sharpe, D S	42,824	732
Sharpe, J F	38,260	393
Sharpe, R A	48,682	3,034
Sharpe, R M	36,542	372
Sharpe, R M	40,062	125
Shatzko, G	35,344	2,396
Shaw, A P	36,112	850
Shaw, C	46,391	146
Shaw, C L	53,923	692
Shaw, D A	55,980	5,943
Shaw, D L	58,982	10,884
Shaw, E A	42,067	1,700
Shaw, J R	41,916	2,645
Shaw, K D	35,359	385
Shaw, M	56,709	3,163
Shaw, M A	36,972	2,639
Shaw, P	40,708	
Shaw, R B	49,822	13,210
Shaw, W C	47,515	1,416
Shea, C P	37,207	1,697
Shearer, C J	50,997	8,100
Shearer, J E	36,891	433
Shearer, T	35,919	
Shearing, C G	57,896	3,150
Sheehy, M	55,792	
Sheeley, J K	39,992	1,515
Sheldan, T R	61,626	9,516
Shelley, N G	43,482	212
Sheng, R Q	42,067	
Shenkenfelder, R	38,158	208
Shepard, L G	39,763	
Shepheard, G	46,499	
Shepherd, A J	36,946	286
Shepherd, B G	43,534	3,655
Shepherd, C	41,324	1,942
Shepherd, D W	53,463	4,846
Shepherd, E R	38,147	
Shepherd, M J	65,478	1,421
Sheppard, J A	53,467	8,126
Shera, D M	60,200	1,707
Shera, R M	35,844	536
Shera, W P	48,135	5,570
Sherb, J D	39,937	5,806
Sheremeta, J M	57,278	
Sheridan, R C	51,589	661
Sherlock, C L	38,121	772
Sherwood, A D	46,429	(161)
Shewchuk, J A	56,633	940
Shewchuk, N D	41,651	785
Shewchuk, W	36,494	488
Shewring, P B	56,850	3,382
Shiach, R S	44,621	708
Shieh, K W	38,013	
Shields, B J	42,512	626
Shier, D R	40,351	6,902
Shier, S J	36,169	1,476
Shill, B K	47,968	5,729
Shillingford, D	35,961	14,163
Shillingford, G E	47,968	1,452
Shilvock, W T	63,136	13,434
Shimizu, R M	45,970	6,158
Shimmin, R L	54,077	8,006
Shinto, M M	62,549	6,409
Shoom, A M	42,022	630
Shoop, M C	60,346	1,127
Short, P J	40,650	675
Shovar, W J	62,312	1,473
Showler, T	35,138	1,086
Shrimpton, G M	43,470	11,176
Shubrook, B J	36,470	1,377
Shuffler, D O	43,657	6,045
Shul, P W	61,247	1,915
Shum, S	42,274	625
Sibbald, E E	37,981	
Sibilleau, I	35,674	
Sibley, B R	62,750	429
Sickman, J M	41,150	
Sicotte, D L	47,138	1,623
Siddiqi, S M	61,147	4,345
Sidhu, M	56,167	1,494
Siebert, R A	37,703	648
Siebold, M L	67,459	5,262
Siedlaczek, R	44,921	6,041
Sieffert, B T	62,858	13,451
Siegrist, G W	41,299	2,694
Siemens, E	41,122	
Siemens, J	36,839	212
Siemens, K J	45,588	2,500
Siemens, L A	52,130	3,573
Siemens, R A	41,532	
Siemens, R M	40,111	889
Siemens, S L	46,784	8,644
Siempelkamp, R	46,001	1,421
Siempelkamp, W E	36,868	
Siggers, K T	39,799	1,506
Sigurdson, L C	57,453	3,809
Sihota, H	48,779	
Sihota, R	41,680	
Sikkes, S	41,345	930
Siklenka, B J	47,607	5,490
Silbernagel, M P	51,547	
Sillito, D M	56,639	691
Sills, G M	57,795	3,834
Silman, J	36,852	
Silver, M R	43,380	124
Silver, R S	58,036	2,668
Silvester, J E	50,554	
Silvestrini, G J	50,095	958
Simandl, G J	44,656	5,641
Simister, S	46,082	1,233
Simmie, E M	43,621	
Simmonds, A	44,921	167
Simmons, C F	46,407	1,542
Simmons, E A	38,433	403
Simmons, G	52,237	5,658
Simmons, R D	40,708	2,773
Simmons, R K	48,493	6,268
Simon, A A	45,866	5,040
Simon, D J	44,921	398
Simons, D T	37,300	
Simonson, G K	35,700	139
Simpson, A E	35,083	
Simpson, B	59,678	2,437
Simpson, D G	48,992	4,360
Simpson, G C	38,495	934
Simpson, G S	36,964	18
Simpson, J C	36,976	372
Simpson, J E	40,269	876
Simpson, K B	36,730	
Simpson, L	35,454	2,333
Simpson, M	47,863	3,112
Simpson, R	38,623	266
Simpson, R E	59,462	1,425
Simpson, R K	40,894	538
Simpson, W C	35,928	2,050
Sims, E G	39,657	206
Simson, R C	80,675	500
Simson, S G	42,688	
Simundic, B J	43,033	6,202
Sinclair, C R	44,921	147
Sinclair, D	43,228	
Sinclair, E G	45,280	1,696
Sinclair, P M	46,735	11,859
Singer, D C	53,738	2,274
Singer, J G	70,768	3,375
Singh, E	36,983	
Singh, H	79,774	11,719
Singh, N	36,112	750
Singh, S	41,874	1,445
Singleton, H J	43,470	1,773
Sinnemann, W H T	39,394	3,315
Sinton, J E	45,458	552
Sirett, B	38,343	478
Sivertson, M	44,499	923
Sjoberg, N E	54,175	3,496
Skaalid, V M	58,048	3,901
Skaalrud, C A	35,010	2,960
Skaarup, V A	70,697	1,909
Skakun, A M	40,222	823
Skakun, E C	44,680	2,186
Skands, M W	47,813	1,627
Skea, J	38,861	1,594
Skehor, E P	42,067	2,661
Sketchley, D G	73,304	3,247
Skinner, A E	38,010	3,594
Skinner, C	35,222	3,025
Skinner, M T	55,682	2,460
Skogan, A B	43,016	277
Skoropada, G P	45,337	
Skrypnek, H A	39,394	3,243
Skulmoski, A L	60,213	16,607
Slack, G C	57,774	4,450
Slack, R	49,675	2,171
Slaco, D	58,339	5,802
Slamp, R W	41,229	1,419
Slaney, P A	47,968	7,210
Slater, J	58,842	2,425
Slater, S M	39,988	1,861
Slavens, R D	42,845	3,229
Sleasman, C	37,041	13,486
Slett, S A	37,301	
Slett, W F	36,420	
Sloan, M P	77,840	271
Sloat, D	53,590	10,876
Slobin, P	43,435	1,075
Slomba, J G	38,039	1,338

	Salary $	Travel $
Sluggett, D R	64,371	6,254
Sluggett, L J	47,072	4,810
Slusarchuk, M A	47,396	9
Slusarczyk, K	42,530	32
Slutsky, S	47,669	6,696
Smaill, G E	45,643	2,817
Small, D A	45,359	7
Small, W J	57,643	
Smallwood, M J	46,116	10,884
Smart, D K	38,032	7,474
Smart, H	41,686	9,353
Smart H	42,185	205
Smart, I A	63,500	14,712
Smedley, B H	62,673	4,608
Smiley, J	38,121	2,338
Smirl, R J	37,411	1,210
Smith, A	42,068	1,921
Smith, A	43,150	1,038
Smith, A	36,755	498
Smith, A	44,601	
Smith, A A	49,091	2,122
Smith, A A	37,485	
Smith, A M	46,574	525
Smith, B	51,869	8,512
Smith, B	36,420	217
Smith, B A	57,184	5,091
Smith, B E	47,784	3,465
Smith, B G	39,003	1,180
Smith, B G	57,636	186
Smith, B J	50,759	298
Smith, B T	54,261	3,254
Smith, C	36,587	244
Smith, C D	41,520	5,512
Smith, C J	36,951	
Smith, C W	42,586	5,448
Smith, D	46,672	13,645
Smith, D	40,631	1,447
Smith, D	35,947	
Smith, D	68,455	2,142
Smith, D A	37,820	330
Smith, D D	46,865	2,532
Smith, D E	58,092	7,620
Smith, D G	48,139	1,510
Smith, D H	42,755	920
Smith, D I	71,308	4,650
Smith, D J	41,504	3,442
Smith, D J	52,179	
Smith, D R	36,891	1,777
Smith, D W	45,026	
Smith, E C	39,843	3,592
Smith, E M	59,095	3,158
Smith, F S	38,121	5,429
Smith, G	42,067	21
Smith, G	39,394	630
Smith, G A	35,134	1,052
Smith, G D	41,795	3,846
Smith, G J	39,391	
Smith, G O	39,526	2,361
Smith, G R	55,340	9,169
Smith, G W	39,394	2,066
Smith, I C B	64,168	2,435
Smith, I K	45,810	478
Smith, J	60,826	1,818
Smith, J	61,634	1,400
Smith, J C	47,767	15,896
Smith, J C	60,343	5,954
Smith, J E C	41,272	
Smith, J H	35,118	286
Smith, J H	45,148	2,869
Smith, J J	37,429	
Smith, K	35,379	740
Smith, K	37,368	687
Smith, K A	39,003	4,862
Smith, K G	40,496	6,530
Smith, L	40,512	4,825
Smith, L	46,215	4,344
Smith, L E	35,895	37

	Salary $	Travel $
Smith, L M	36,147	1,409
Smith, L M	37,044	23
Smith, L M	40,850	1,604
Smith, M	37,033	3,491
Smith, M	39,948	4,258
Smith, M B	38,117	
Smith, M E	48,916	696
Smith, M J	42,067	1,869
Smith, M J	40,051	805
Smith, M M	43,030	2,356
Smith, N C J	60,332	6,551
Smith, N D	38,121	
Smith, N E	38,407	1,853
Smith, N L	41,651	
Smith, O	40,127	2,450
Smith, P	54,325	10,979
Smith, P A H	44,844	
Smith, P H	48,078	6,208
Smith, P J	44,311	8,069
Smith, P J	37,226	148
Smith, P M	36,891	2,080
Smith, R A	53,299	4,191
Smith, R A	37,299	7,108
Smith, R B	54,122	1,096
Smith, R C	37,528	60
Smith, R C	59,487	1,793
Smith, R D	42,467	1,479
Smith, R E	42,365	
Smith, R G	47,210	142
Smith, R M	38,508	673
Smith, R R	43,358	688
Smith, S	38,132	1,623
Smith, S A	36,270	1,089
Smith, S E	52,932	1,370
Smith, S R	56,479	1,427
Smith, T	48,579	825
Smith, T R	39,394	3,166
Smith, W	38,642	942
Smith, W C	39,060	980
Smith, W F	51,613	6,684
Smith, W J	38,121	1,741
Smith, W J	42,067	1,949
Smith, W N	46,224	3,009
Smith, W V	43,766	3,555
Smith, W W	43,652	4,139
Smits, T M	37,429	
Smuntan, D A	37,523	675
Smurthwaite, D L	38,836	1,935
Smy, W	44,734	580
Smyrl, T	38,100	2,646
Smyth, A	40,050	5,492
Smyth, J	43,495	6,023
Smyth, W R	76,441	13,251
Smythe, I M	53,550	4,185
Snare, A	40,697	
Snell, M	38,397	4,822
Snetsinger, J	60,910	10,753
Snickars, P G	49,103	1,937
Snider, D E	37,398	2,217
Snively, A W	35,659	848
Snow, E C	39,847	
Snyder, J E	35,392	614
Snyders, H	38,314	
Sober, B J	37,302	286
Sodke, L J	35,357	
Soellner, G G	43,532	2,371
Soglo, W R	53,394	16,153
Sohun, A R	38,121	
Soini, B J F	40,708	5,102
Sokoloski, D J	38,657	
Sokugawa, C	39,592	
Solberg, W D	38,655	3,547
Solberg, W W	43,378	3,219
Soles, D J	45,725	693
Soles, E R	46,492	1,532
Soles, I J	63,150	4,789
Solomon, J	43,459	244

	Salary $	Travel $
Somani, S H	38,467	413
Somers, C A	46,560	8,522
Somerton, A W	42,461	
Somerville, R L	36,383	
Sommer, U	50,865	
Sommers, C	38,118	1,442
Sondheim, M W	58,092	5,996
Soneff, K W	50,230	2,991
Sonley, V E	35,134	
Soobotin, A	47,968	3,043
Soon, B	45,110	1,764
Soon, D	38,121	1,471
Soon, L	38,121	2,911
Sorban, A L	42,336	757
Sorbo, M	36,567	6,740
Sorel, E J	56,880	8,933
Sorensen, R H	56,496	1,014
Sorge, A E	37,345	1,427
Sorin, D G	38,012	1,574
Sorken, L C	50,316	1,798
Sorley, B K	45,483	11,770
Soroka, T S	37,807	584
Souch, A E	35,312	1,958
Sound, F G	43,423	17
Southern, L	68,475	12,534
Spackman, N M J	46,214	6,372
Spahan, H	55,150	3,113
Spalding, J	46,358	3,974
Spandli, I	61,663	2,632
Spangl, C H	41,082	3,744
Spanier, R H	36,540	2,539
Sparkes, G B	36,926	125
Spear, P B	41,798	617
Spearing, J C	50,784	
Spearing, R L	37,800	208
Spearman, P J	36,567	571
Spears, F S	36,759	8,742
Specht, A W	37,900	
Specht, R D	41,181	105
Speck, K	58,645	10,210
Speers, P D	38,953	613
Spelay, E J	48,183	4,040
Speller, M	39,815	2,585
Spence, C R	44,226	6,784
Spence, H A	57,519	6,360
Spence, J M	41,872	5,501
Spence, R	39,641	
Spence, S E	38,136	1,743
Spencer, A I	38,336	861
Spencer, B A	42,425	1,370
Spencer, B D	38,336	3,757
Spencer, E	70,768	17,562
Spencer, V A	44,611	3,517
Spicer, K E	42,067	1,307
Spidel, A W	35,678	2,351
Spielman, D R	42,509	
Spilsbury, L H	44,046	2,593
Spilsbury, R J	46,297	6,853
Spittlehouse, D L	60,983	9,717
Spode, K J	38,519	138
Spouler, D A	36,480	1,007
Spragg, R D	42,633	10,340
Sprague, G E	38,121	431
Sprangers, W J	35,029	53
Spring, J W	57,108	5,141
Spring, R A	42,067	1,328
Springer, G R	38,123	
Springman, M S	41,961	4,554
Sproule, T	37,552	147
Sproull, H R	44,921	8,384
Spruce, J H	56,751	1,898
Spyksma, R J	46,045	1,393
St Aubin, M	43,379	466
St Germain, D	52,162	3,642
St James, D A	37,465	
St Jean, R A	54,181	177
St Paul–Butler, A	64,627	10,733

	Salary $	Travel $
St Thomas, D J	62,020	5,121
Stabler, P J	62,204	
Stables, V F	44,921	628
Stack, A M	46,419	1,396
Stackhouse, N R	44,749	141
Staddon, N H	43,470	1,738
Stadey, W	47,328	3,698
Stadler, L J	44,921	
Stadnick, W J	35,626	7,127
Stadnyk, P R	35,113	
Stadt, E	51,589	648
Stadt, J A	39,611	1,339
Staff, A E	42,352	
Stafford, A	40,799	
Stagg, G H	50,304	1,318
Stahl, G	65,010	2,806
Stainton, J T	41,847	2,891
Stainton, S L	39,444	2,406
Stajduhar, G J	37,732	
Stalker, W J	40,562	3,629
Stall, R	38,292	1,313
Stambulic, M	44,632	79
Standal, A	38,304	
Stang, M A	47,464	6,505
Stangeland, D N	49,054	6,396
Stanhope, J R	56,717	7,614
Stanley, D C	60,848	5,469
Stanley-Jones, C V	59,939	10,765
Stanton, D M	42,146	6,730
Stanton, P D	43,608	2,516
Stanway, J P	36,764	62
Staples, S	41,651	454
Stapleton, R B	42,067	1,589
Starchuck, K R	46,297	2,306
Starek, P	53,463	816
Stark, G A	44,296	683
Stark, P A	66,171	450
Stark, T W	40,351	289
Starke, D M	43,558	22
Starke, L	35,179	
Start, E	41,238	1,038
Statham, A G	35,026	
Statton, W H	39,449	4,105
Stavdal, W	49,963	1,030
Stea, R A	62,022	19,903
Stead, D P	61,642	15,859
Stead, K E	42,399	227
Stead, W S J	41,161	298
Steadman, B D	50,277	18,938
Stearn, G D	38,488	800
Stebbing, M A A	38,503	498
Stebner, I A	47,968	202
Stech, M D	44,788	699
Stedmon, G J	58,123	5,380
Steed, J	35,746	2,385
Steel, P R	36,547	2,481
Steele, C	36,482	398
Steele, D A	40,999	5,722
Steele, D J	54,604	6,291
Steele, P M	40,587	213
Steele, R W S	50,358	1,431
Steen, O A	46,419	1,738
Stefanson, L M G	38,708	385
Stefanson, M	70,768	12,760
Stefura, E	37,835	1,178
Stein, L G	49,489	6,013
Stein, R	44,660	1,008
Steingart, F J	39,285	
Steinhauer, R	40,442	
Steinke, L H	40,180	3,868
Steinke, V E	37,287	359
Steinle, D R	52,100	421
Stelck, R J	48,382	512
Stelmack, D M	43,126	2,582
Stelmaschuk, R D	37,811	347
Stenning, B A	65,478	3,011
Stensaker, G G	49,989	6,872
Stent, P G	40,594	4,962
Stenton, K A	38,235	
Stephen, E J	35,664	
Stephen, J A	42,584	1,459
Stephen, J G	54,068	2,253
Stephen, R D	49,808	4,417
Stephen, R R	49,840	6,978
Stephen, S M	60,897	208
Stephens, A M	40,396	9,110
Stephens, K A	40,767	6,312
Stephenson, C J	57,065	6,037
Stephenson, H W	40,629	2,176
Stephenson, J R	43,470	
Stephenson, L G	35,734	797
Stephenson, N G	36,801	
Stern, E M	35,700	1,379
Sternagel, L J	36,784	1,539
Stetski, W L	59,498	5,662
Stevan, R D	38,121	2,886
Stevely, R D	40,699	5,794
Stevens, A G	64,569	1,064
Stevens, B	40,606	1,062
Stevens, D J	37,658	
Stevens, F G	54,041	
Stevens, M L	43,883	622
Stevens, R C	39,492	
Stevens, R J	62,316	6,638
Stevens, T	63,985	6,894
Stevenson, D G	39,394	1,111
Stevenson, J H	65,478	4,488
Stevenson, J P	61,798	1,461
Stevenson, M	36,891	3,055
Stevenson, P G	41,415	2,333
Steventon, J D	44,226	4,956
Steves, J	37,433	1,911
Steward, L	39,857	7,541
Stewardson, T L	38,257	2,336
Stewart, A C	39,394	10,757
Stewart, A R	37,949	12,363
Stewart, A R	43,171	8,221
Stewart, C	39,864	162
Stewart, C G	42,565	386
Stewart, D I	52,148	2,062
Stewart, E J	57,319	4,273
Stewart, G A M	36,891	3,837
Stewart, G G	35,391	1,008
Stewart, G L	52,226	3,365
Stewart, J O	36,371	5,269
Stewart, K	38,121	2,442
Stewart, K J	45,501	2,859
Stewart, K R	38,121	9,445
Stewart, L	67,820	12,245
Stewart, L	45,014	
Stewart, L D	38,709	2,500
Stewart, L L	44,545	110
Stewart, M	53,132	367
Stewart, M N	44,921	2,969
Stewart, R	43,776	5,935
Stewart, R D	52,938	1,562
Stewart, S R	40,843	2,400
Stewart, V	38,974	1,364
Stewart, W D	65,478	1,585
Stewart, W H	37,831	
Stickney, M R	40,236	1,186
Stigant, C N	54,420	8,626
Stiles, J K	56,621	2,585
Stiles, T A	57,090	1,368
Still, G	62,737	9,083
Still, R	55,160	1,653
Stiller, O F	45,325	199
Stinson, F L	57,474	
Stipdonk, B	56,666	4,146
Stirling, J C	41,029	1,146
Stirling, M A	39,712	5,109
Stirling, S	65,478	2,602
Stobbe, B G	76,060	21,139
Stobie, J C	57,705	12,777
Stock, G C	64,168	15,745
Stock, R D	35,206	155
Stockdale, W M	41,986	1,402
Stockerl, E C	44,525	1,362
Stockford, D R	41,125	327
Stocks, R M	41,159	720
Stockton, P	70,492	6,591
Stoddart, R	52,743	3,218
Stoessiger, W H	36,722	11,202
Stoker, P L	48,128	3,540
Stokes, C M C	45,661	905
Stone, A G	35,740	420
Stone, B	67,938	13,899
Stone, G	58,414	9,302
Stone, J	42,678	
Stone, J A A	42,069	2,260
Stone, K G	42,596	1,240
Stone, M E	43,974	
Stone, M S	52,342	631
Stoneman, S R	53,467	
Stones, L M	60,760	2,401
Stopper, H	37,968	562
Storbakken, L	43,525	3,013
Storey, B D	58,889	5,789
Storey, J R F	42,591	1,496
Storey, R D	36,181	
Storey, R G	44,685	56
Storey, W R	37,882	
Storie, L	39,569	883
Storkey, R M	47,461	1,077
Stovold, D	46,466	9,239
Strachan, A	52,584	9,281
Strachan, G A	56,549	5,979
Strain, G A	56,565	4,266
Strain, V M	66,550	4,274
Straiton, D E	40,701	500
Strand, L P	38,786	8,687
Strandlund, T M	38,745	67
Strangward, L L	39,601	
Stratton, F R	40,170	
Stratton, R W	47,187	2,000
Strecheniuk, S	45,217	1,019
Streifel, M A	36,900	
Strelezki, L P	35,587	525
Stremlaw-Taylor, E	61,135	80
Strickland, A J	48,206	2,396
Strickland, C	51,439	14,334
Stringer, L J	64,168	10,078
Stringer, L N	38,121	616
Stringer, M	38,727	832
Stringer, W	42,678	3,371
Strobl, K J	56,154	426
Strocel, M L	49,064	
Strodl, B J	48,779	727
Stroh, C	47,579	4,689
Stroh, D	39,670	2,930
Strohmaier, R M	36,244	
Strom, G B	38,239	1,824
Strom, M	36,309	469
Stromberg, N	46,836	3,235
Strome, R	39,226	424
Strong, R A	45,857	1,652
Strong, R W K	43,183	993
Strong, T I	46,901	1,864
Strong, W	38,121	1,358
Strosher, M	48,541	2,474
Stroup, D	45,045	6,542
Struck, L F	52,340	2,422
Struthers, R L	37,279	4,122
Stuart, G R	35,065	841
Stuart, J A	48,272	3,025
Stuart, K M	39,394	2,404
Stuart, L J	36,073	
Stubbs, S P	50,960	6,982
Stubbs, W G F	52,730	6,547
Stucklberger, E W	52,330	5,709
Stunden, D	38,118	

	Salary $	Travel $
Sturko, A	53,980	5,180
Sturko, D	63,947	6,558
Sturney, R	38,612	370
Sturrock, I F	48,484	7,532
Stusek, G E	54,902	1,299
Sugimoto, D	38,121	4,273
Sukkel, W	44,105	3,054
Sullivan, A M	40,666	4,601
Sullivan, C T	40,559	
Sullivan, L R	36,357	4,607
Sullivan, R D	35,172	
Sullivan, S K	54,604	5,376
Sulyma, D L	41,168	718
Sulz, A E	38,001	11,603
Sumislouski, D M	35,854	
Summers, D W	46,515	4,774
Summers, T G	39,394	
Summersgill, W M	55,682	6,818
Sumner, B K	37,094	845
Sumpter, J	36,999	15,994
Sumpter, P N	49,248	6,249
Sumpton, J E	38,121	
Sunde, L A	47,968	785
Sunderwood, W J	61,435	7,170
Sundquist, L N	43,737	3,669
Sunga, A	40,341	
Suomi, R W	42,067	2,635
Super, G E	38,496	2,299
Superle, M N	53,082	3,103
Sures, D G	56,850	1,216
Surkes, S	58,777	1,595
Surridge, J R	60,942	363
Sutherland, A G	39,638	141
Sutherland, A M	51,589	13,148
Sutherland, B R	36,202	
Sutherland, C	56,672	6,636
Sutherland, D G	40,708	393
Sutherland, G J	77,286	25,871
Sutherland, G W	58,092	9,562
Sutherland, J D	57,817	10,680
Sutherland, J E	43,845	
Sutherland, J J	47,517	6,858
Sutherland, L	39,123	19
Sutherland, L	40,919	1,020
Sutherland, R	36,054	2,829
Suttill, D W R	40,708	4,977
Suttill, K J	46,308	
Sutton, D E	38,377	960
Sutton, D W	53,696	322
Sutton, J A	62,204	1,154
Sutton, J K E	44,194	1,018
Suwala, D	66,176	8,860
Suzuki, D H	41,850	
Suzukovich, R W	37,648	
Svorinic, I	42,067	1,235
Swaab, S	56,738	656
Swailes, A A	42,586	94
Swain, H D J	39,432	1,563
Swain, L G	54,105	2,668
Swallow, D A	59,136	1,199
Swan, G B	51,589	7,763
Swan, J	45,091	731
Swan, P H	36,170	653
Swan, T P	53,180	6,517
Swannell, G B	40,708	4,409
Swanson, H	35,026	4,320
Swanson, L R	40,358	4,799
Swanson, R J	40,708	2,939
Swanson, V	38,377	644
Swanson, V J	63,942	3,541
Sweeney, C M	80,675	636
Sweeney, M E	50,265	642
Sweet, B K	49,525	1,171
Sweet, J G	39,983	3,252
Sweet, J R	38,121	830
Sweeten, J R	56,880	6,137
Swendson, W B	41,518	6,882
Swereda, M A	38,635	967
Swetlishoff, P J	47,219	5,900
Swets, R	42,260	8,723
Swiatkiewicz, V J	47,968	1,210
Swift, G J	51,589	5,352
Swift, R K G	49,425	1,937
Swinney, R E	35,700	2,030
Switzer, P J	42,067	2,516
Sydor, M	60,848	3,764
Sykes, C M	38,122	1,016
Sylvester, O	53,861	8,182
Sylvester, R R	49,899	
Syme, R	67,065	4,889
Symes, E C	35,223	392
Symington, J	43,429	4,075
Symington, P J	50,784	5,649
Symonds, B J	54,122	3,102
Symons, D	37,085	1,319
Symons, G R	40,319	
Symons, M E	46,211	3,883
Symons, M H	55,677	333
Symons, P J W	38,407	
Syssoloff, L I	42,564	1,372
Syverson, L L	46,000	
Syvertsen, J E	38,336	597
Szabella, S A	49,015	3,435
Szack, B E	35,003	954
Szalay-Swan, M D	51,519	2,276
Szaniszlo, A R	43,794	45
Szczawinski, A	40,346	7,491
Sziklai, L	45,265	
Szto, W W	52,717	6,295
Tabor, G N	39,617	306
Tack, M	39,558	2,126
Tadsen, G A	58,414	2,354
Taekema, J B	47,069	2,147
Taekema, W G	35,359	9,050
Tait, C W	41,707	3,361
Tait, T M	45,023	2,264
Takahashi, W	41,439	3,680
Talarico, J E	39,357	1,291
Talarico, S	38,121	4,032
Talas, J	37,839	869
Talbot, A A	55,585	3,393
Talbot, B D	69,415	2,348
Talbot, D J C J	38,121	5,707
Talbot, K M	46,251	2,666
Talbot, M A	38,968	1,098
Talmey, L S	47,809	208
Talmey, R M	39,652	
Talson, M N	40,654	
Tamblin, A J	70,768	7,779
Tan, P T	40,834	134
Tang, S	36,764	1,594
Tangonan, C	39,056	
Tannas, D A	56,614	3,409
Tanner, D B	46,784	4,311
Tanner, M R	56,880	4,784
Tanner, R J	35,484	2,136
Tanner, T	49,100	9,262
Tannhauser, R R	59,439	2,884
Tao, S L	54,131	4,481
Taphorn, R B	47,758	9,466
Tarasoff, D W L	43,470	2,403
Tardell, J	52,961	
Tarling, D	35,651	35
Tarras, L	48,635	2,519
Tassell, M	37,299	
Tassie, W J	49,822	6,433
Tataryn, W P	46,720	765
Tatchell, M G	56,250	10,413
Tate, R B	39,252	122
Taudin-Chabot, P R	61,741	6,237
Tautz, A F	60,848	17,502
Taylor, A G	55,277	1,299
Taylor, A N C	35,436	170
Taylor, A W	35,700	408
Taylor, B	63,100	1,554
Taylor, B J M	42,990	39
Taylor, B N	51,821	3,177
Taylor, B W	43,558	2,628
Taylor, C M	59,312	1,683
Taylor, C M	43,003	
Taylor, D E	41,106	
Taylor, E H	38,121	4,267
Taylor, E M	41,547	1,668
Taylor, F	60,848	4,129
Taylor, G	36,557	
Taylor, G D	59,632	8,483
Taylor, H J	49,525	101
Taylor, J C	52,498	15,295
Taylor, J E	44,071	381
Taylor, J M	65,478	2,546
Taylor, K	39,085	
Taylor, K L	35,700	2,838
Taylor, L	39,451	2,409
Taylor, M	37,837	1,989
Taylor, M C	62,302	544
Taylor, M E	37,240	323
Taylor, M H	58,782	3,214
Taylor, M J	42,990	1,401
Taylor, N	49,569	4,532
Taylor, P G	61,147	5,220
Taylor, P J	40,315	
Taylor, R	38,766	1,927
Taylor, R W	39,695	332
Taylor, S	42,748	28
Taylor, S	45,241	349
Taylor, S	39,891	3,047
Taylor, S P	48,022	5,927
Taylor, T O	39,210	2,457
Taylor, T S	37,005	
Taylor, W A	38,429	620
Taylor, W M	53,265	4,601
Tayob, S A	38,707	
Tearoe, J F	42,067	4,116
Tearoe, J P	54,253	2,066
Teeple, A C	35,990	
Teeple, A M	41,846	
Tegart, R M	46,821	4,518
Tehara, S S	54,958	3,549
Teichgraber, P	37,375	2,124
Teixeira, G Q	36,884	
Tekano, W M	55,418	1,998
Telegus, R A	39,021	1,791
Telford, A D	60,848	1,763
Telford, J M	45,664	1,853
Telford, V E P	47,667	1,707
Telling, R G	37,165	
Temple, C L	51,589	1,749
Temple, E P	36,891	553
Templeman, P N	57,685	1,257
Templeman, R F	39,521	1,043
Templeton, D J	45,962	
Templeton, J W	39,723	199
Tennant, T D	38,342	8,924
Tenove, M	45,452	3,594
Tepper, H	42,247	3,460
Terkelsen, E B	54,884	8,434
Terpsma, B A	37,710	1,101
Terry, M J E	40,346	289
Teskey, J	39,394	938
Tesolin, R S	40,848	10,840
Tester, J G	38,318	407
Tetlow, R	38,373	904
Tetrault, D M	39,571	118
Tetreau, J K	35,957	
Tetreau, R E	40,150	3,704
Thacker, G E	35,141	1,612
Thackray, D G	36,891	1,478
Thain, P	46,549	149
Thambirajah, P A	53,676	5,811
Thatcher, D J	35,790	4,424
Thatcher, W A	44,750	241

	Salary $	Travel $
Therkelsen, E M	40,484	1,383
Theuerkaut, B	42,763	1,277
Theurer, P H	49,728	1,341
Thibeau, J P	41,376	2,838
Thicke, B R	47,931	1,508
Thiel, R H	42,249	1,476
Thiele, G R	43,470	
Thielmann, G H	37,376	147
Thiessen, F N	51,070	4,581
Thiessen, H	38,818	1,664
Thiessen, L	51,616	5,025
Thimsen, P J	51,541	2,662
Thio, K	48,343	5,036
Thistle, A E	42,663	192
Thom, A D	65,584	2,523
Thom, J C	40,124	6,400
Thomae, O G	47,943	1,625
Thomas, B R	41,953	5,747
Thomas, E	41,005	
Thomas, G E	40,579	2,484
Thomas, G L	54,825	3,220
Thomas, K	47,230	2,393
Thomas, L E	35,700	309
Thomas, M A	60,848	639
Thomas, M E	56,434	15,490
Thomas, R A	51,589	605
Thomas, R C	63,840	9,405
Thomas, S	36,030	
Thomas, T L	44,921	4,158
Thomassen, A C	38,336	485
Thompson, B G	44,921	8,090
Thompson, B L	35,187	299
Thompson, C F	53,697	5,066
Thompson, C J	36,811	5,335
Thompson, D	69,323	24,573
Thompson, D	44,931	5,037
Thompson, D	41,108	250
Thompson, D H	57,774	1,291
Thompson, D R	39,394	1,688
Thompson, E	53,082	2,162
Thompson, E E	40,100	
Thompson, E R	42,424	9,254
Thompson, G E	64,431	10,190
Thompson, H	35,286	
Thompson, H G	46,559	2,733
Thompson, J	65,478	18,571
Thompson, J A	38,209	627
Thompson, J B	36,771	3,253
Thompson, J S	44,387	1,232
Thompson, J W	50,402	402
Thompson, L	36,842	1,667
Thompson, M	44,140	987
Thompson, R J	54,920	8,129
Thompson, R L	39,932	991
Thompson, R R	42,067	2,146
Thompson, R W	69,541	18,903
Thompson, T T	37,032	
Thomson, A D	46,845	
Thomson, A D	105,769	17,402
Thomson, A M	56,880	1,073
Thomson, B	40,708	2,166
Thomson, B A	50,966	4,371
Thomson, B L	46,572	3,687
Thomson, C	35,865	98
Thomson, D B	50,853	
Thomson, G E	40,754	52
Thomson, M E	45,563	2,605
Thomson, M J	39,077	813
Thomson, M L	39,120	3,549
Thomson, M W	39,927	2,781
Thomson, R D	40,656	
Thomson, R T	42,939	2,629
Thony, L J	52,105	1,151
Thorau, K A	48,994	7,519
Thorgrimson, S E	38,314	2,080
Thornber, K	65,569	428
Thorne, F P	44,446	

	Salary $	Travel $
Thorneloe, B P	44,429	6,655
Thorner, E D	37,916	1,217
Thornley, M K	37,563	437
Thornton, C	39,569	476
Thornton, D D	37,318	370
Thornton, D M	39,252	1,628
Thornton, J L	65,609	2,218
Thornton, J P	43,343	3,170
Thornton, M A	48,666	752
Thornton, R B	36,368	1,083
Thorp, G N	35,647	
Thorp, M H	50,379	5,803
Thorp, V	40,298	724
Thorpe, D C	51,152	2,212
Thorpe, J A	38,121	
Thorsen, D E	42,067	1,601
Thorson, H	40,562	196
Thorstenson, K D	44,921	1,239
Thoss, S	36,952	60
Thoveson, C A	46,754	668
Thow, R M W	37,311	
Thow, S	38,341	3,547
Threinen, R H	46,650	6,463
Thrower, J S	52,871	6,555
Thurley, J M	43,601	20
Thuveson, A	42,351	1,263
Thuveson, G	41,086	1,474
Thyvold, O M	41,895	1,711
Tibando, L D	40,554	1,294
Tickell, D R	43,832	19
Tickner, B H	38,476	2,183
Tidmarsh, M	52,717	1,551
Tiernan, R P	39,754	3,301
Tierney, R	45,248	2,965
Tigchelaar, J E	65,060	12,818
Tihor, A N	35,893	4,424
Tilby, P J	57,805	1,502
Tilt, P W	50,493	2,305
Timberlake, A	43,246	6,236
Timbers, G H	64,065	5,529
Timbers, R L	48,602	2,915
Timewell, L J	51,721	774
Timms, A A	62,039	2,316
Tin Ton, U	53,910	5,003
Tinant, M E	57,033	
Tinckler, E	40,313	395
Tindall, D A	60,848	2,195
Tingle, J N	54,305	8,313
Tipper, G K	36,891	3,779
Tisdale, D	38,303	2,170
Tisdale, J A	40,061	1,349
Tisot, O R	75,892	6,893
Titus, L A	52,273	1,800
Tivy, R P	51,439	5,318
Tkachuk, J A	48,216	242
Tkachyk, M E	43,532	
Tobin, W	36,891	39
Tocher, L E	52,030	3,687
Todd, M R	45,588	2,747
Todd, R A D	36,891	201
Todevic, J E	42,669	6,365
Toews, D A A	53,161	4,925
Toews, L D	39,024	
Toews, L P	39,088	3,306
Tomas, C A	46,823	2,257
Tombs, T	35,980	891
Tomey, D C	37,648	35
Tomko, L P	44,916	
Tomlin, B	58,414	6,112
Tomlinson, D L	43,043	1,299
Tomlinson, G A	41,868	1,748
Tomljenovich, D A	38,653	221
Tompkins, K	36,306	
Tone, C	39,937	4,991
Tones, J A	44,760	894
Toney, N C	49,090	3,065
Tong, T T Y	36,891	

	Salary $	Travel $
Tonkens, S C E	38,122	891
Toop, S O	55,747	1,021
Topalian, P M	56,564	7,410
Tornack, R	54,413	12,085
Torrance, J	56,880	
Torrans, W S	44,921	3,557
Torrison, D A	70,236	1,799
Torvik, D	49,191	11,556
Tosh, D G	35,664	568
Toth, D	40,035	1,824
Toth, G G	55,939	3,851
Totten, K H	40,580	7,429
Touchet, D P	40,613	
Tourney, R	52,587	3,432
Towers, G E	36,784	7,481
Towill, K J	40,890	2,868
Towler, J F	35,983	
Townend, R E	56,589	4,295
Townley, D A	39,287	19
Townsend, G M	54,698	3,724
Townsend, G S	56,880	2,025
Townsend, L D	53,552	1,875
Townsend, M K	39,394	2,146
Townsend, P G	54,657	1,987
Townsend, T F	36,129	15
Townson, R	42,597	893
Tozer, R R	76,427	13,338
Tozer, W A R	56,880	1,055
Trachuk, G	70,768	10,897
Track, M D	43,075	1,313
Track, M J	57,317	16,712
Tradewell, E H	43,470	2,292
Trapp, R	36,767	1,052
Trask, A	35,859	1,652
Travers, A	38,066	1,632
Traviss, M	43,441	4,205
Trayler, C A	38,121	1,252
Tredger, C D	45,249	4,297
Tree, C	41,855	4,245
Tremblay, D M	41,076	1,916
Tremblay, M M	41,976	585
Tremel, N A	43,470	973
Tremere, R L	41,316	
Trenaman, R G	61,323	7,160
Trenholm, B L	55,039	4,049
Trenholm, M G	53,083	876
Tresidder, E	40,459	1,192
Tresierra, R L	48,641	4,237
Trewella, J M	39,482	341
Trewhitt, J	36,304	2,514
Trigg, D	54,027	1,993
Trimark, K M	38,460	2,679
Trimble, E	42,579	4,688
Trimble, J S	46,079	8,396
Trimmer, D	47,968	7,626
Trippell, P	49,691	10,068
Trist, O'C	51,743	4,084
Trites, R B	41,514	4,232
Trodd, D V	52,969	733
Troke, B D	39,014	2,059
Trombley, R A	54,604	6,730
Tromp, L K	50,424	8,382
Tronrud, G A	64,396	4,406
Tronsgard, K K	40,334	462
Trott, R L	43,810	
Trottier, A A	44,769	166
Trottier, M J	39,393	1,817
Troughton, A J	42,132	743
Trowbridge, R	55,592	6,945
Trowsdale, T C	44,482	941
Trozzo, V	47,744	4,663
Truant, E W	41,048	978
Truant, L	61,150	2,045
Truant, R A I	65,794	4,929
Trudeau, D M	36,743	2,046
Trudeau, R D	39,309	2,991
Trudgian, J U	36,719	14

	Salary $	Travel $
Truelson, R L	36,891	1,450
Trueman, E C	37,586	
Truesdale, L D	44,921	1,722
Truesdale, R R	51,229	2,046
Truman, F S	39,685	1,047
Trumpy, C M	74,476	973
Truscott, G	35,374	606
Truscott, L A	43,735	685
Truscott, S J	47,919	5,033
Trustham, A A	39,317	3,806
Trustham, R	36,891	81
Tryon, L A	38,136	5,507
Tsoukalas, L C	55,100	
Tsukijima, J	35,664	44
Tsumura, K	43,470	7,292
Tu, B	41,107	1,500
Tuck, W J	51,314	367
Tucker, E S	65,478	1,726
Tucker, R	53,880	1,359
Tucker, R	53,740	5,957
Tucker, R E	38,121	435
Tucknott, L	38,806	
Tunnoch, C	35,432	2,799
Tuomi, R A	43,788	2,310
Tupper, P J	35,157	1,276
Turanski, M	43,519	
Turenne, J C	40,769	
Turick, D V	48,512	8,338
Turley, R	37,994	
Turley, R E	48,078	3,237
Turnbull, J G	56,880	6,641
Turnbull, W G	41,001	2,075
Turner, A C	35,156	
Turner, B	47,968	4,518
Turner, B J	63,230	1,265
Turner, C	43,185	
Turner, C D I	43,969	849
Turner, D	57,110	11,990
Turner, D C	38,245	2,811
Turner, D H	45,161	1,483
Turner, D V	56,310	3,712
Turner, E J	78,705	3,105
Turner, F L	42,958	647
Turner, G C	44,928	540
Turner, H K	36,567	6,428
Turner, H S	42,289	2,545
Turner, I	40,351	2,725
Turner, J A	47,109	864
Turner, J V	61,119	3,444
Turner, K	43,356	484
Turner, M C	38,322	1,951
Turner, M E	39,648	1,262
Turner, M H	60,426	5,239
Turner, M S	40,109	4,105
Turner, P	37,682	1,288
Turner, P A	35,646	30
Turner, R	56,486	6,492
Turner, R D	50,401	2,924
Turner, R D	49,369	1,038
Turner, R G	52,335	8,358
Turner, S W	37,203	1,466
Turner, T W	36,722	3,098
Turner, W	66,973	*
Turner, W A	56,880	788
Turner-Isaac, E C	38,039	917
Turnley, C D	45,708	127
Turpin, E A	38,042	14
Tuttle, R M	44,921	3,341
Twaddle, C	41,351	2,078
Tweedhope, D J	40,565	246
Tweedy, J W	42,752	3,749
Twiname, B R	44,178	9,955
Tyacke, D A	39,728	
Tyller, G	36,969	
Tymchuk, C A	40,443	3,977
Tymchuk, J	35,700	129
Tymkow, W R	52,809	1,083

	Salary $	Travel $
Typusiak, W R	38,788	1,776
Tyrrell, C G	45,309	
Tyson, B P	40,675	941
Tyson, J	38,881	2,876
Tyson, S	39,983	651
Tyssedal, S	36,100	375
Tyzuk, B W	36,908	512
Udchic, H V	48,802	583
Uh, S H	46,297	3,219
Ullmann, F G	42,471	2,728
Ulrich, C	45,619	5,875
Umphrey, W L	69,323	10,928
Umsonst, L U	35,175	1,457
Underhill, D	40,913	3,185
Underhill, K B	38,121	441
Underwood, L G	72,047	9,756
Underwood, R	62,069	4,488
Unger, L L	40,534	
Unrau, L W	44,207	
Unroe, B	36,891	1,091
Upton, H G	35,700	
Ure, J R	48,121	
Uretsky, I	53,774	
Urlacher, M F	52,309	
Urquhart, A L	39,585	
Urquhart, N G	39,921	5,605
Ursel, F	38,192	1,787
Ursel, G R	53,077	2,387
Ushorne, B B	42,058	1,816
Usher, J D	83,390	5,243
Ustik, A	35,998	368
Utendale, D	39,896	
Utendale, S S G	41,449	
Uttuslien, I	35,217	28
Uy, R	38,543	
Uyesugi, S A	39,590	987
Vachon, B L	36,757	1,187
Vakenti, I M	37,550	7,268
Valcourt, N D	40,632	3,966
Valentin, C C	35,257	
Valentin, S	35,889	
Valentine, R A	40,632	7,882
Valentinuzzi, J A	58,731	3,487
Valin, C I	44,691	242
Valk, P G J	59,002	3,321
Valks, G J	35,408	1,688
Vallance, A M E	54,121	1,916
Valpy, C A	35,386	
Van Aggelen, G	50,629	1,160
Van Apeldoorn, J L	35,335	705
Van Cleave, L A	44,933	3,952
Van Dalfsen, K B	55,863	3,293
Van De Keere, G	36,700	1,723
Van Delft, W W	35,570	1,054
Van Der Burch, G	52,584	1,395
Van Der Eyk, L	52,518	704
Van Der Gulik, T W	58,061	6,060
Van Der Mark, C	36,537	1,598
Van Der Sande, B L	38,750	2,650
Van Dijk, W J	38,422	168
Van Driesum, R	40,015	1,435
Van Hoof, M J	40,529	1,555
Van Hove, J	42,151	2,143
Van Iersel, A R	75,320	2,914
Van Klaveren, J	38,570	269
Van Kleeck, R J	51,510	5,628
Van Niekerk, L	38,341	
Van Oort, B	61,795	4,000
Van Oostdam, J	38,660	1,695
Van Rheenen, P B	72,929	11,492
Van Staalduinen, S	40,717	1,497
Van Steenis, E	42,150	8,131
Van Thienen, F J	39,362	5,595
Van Velzen, W	49,418	3,123
Van Westendorp, P	52,193	6,633
Van Woerden, H	44,922	922
Van Zandwijk, F	43,640	2,649

	Salary $	Travel $
Van-Barneveld, J W	53,299	3,881
Van-Der horst, W D	62,204	4,672
Van-Der-beke, G	37,049	
Van-Der-mark, L G	41,273	1,384
Van-Dykhuizen, R	49,597	
Van-Mol, P F	65,793	8,998
Van-Nieuwkerk, J	36,891	2,079
Van-Staalduinen, G	41,672	
Van-Staalduinen, H	38,313	109
Vance, B F	54,385	3,703
Vance, G M	41,813	3,536
Vancise, D M	50,606	3,849
Vanden-Driessche, R	63,663	2,047
Vandenberg, J A	51,319	12,848
Vandenbergh, J	40,961	1,141
Vander-Velden, A P	40,079	6,990
Vanderburgh, K	43,185	131
Vanderheyden, G	38,673	5,034
Vanderhorst, B A	55,698	4,967
Vanderhorst, C	42,067	4,095
Vanderkwaak, G H	41,665	639
Vanderleeden, G	37,740	955
Vanderlinde, B N	57,102	7,063
Vandermolen, N P	40,569	6,037
Vanderpol, H	44,921	750
Vandrishe, P D	43,960	105
Vandusen, D H	38,250	1,926
Vaness, A W	38,400	837
Vanhemmen, C H	48,959	3,590
Vanlerberg, R D	48,816	2,346
Vanloo, D M D	43,789	
Vanswieten, G P L	39,053	381
Vantine, L B	42,366	2,408
Varcoe, D E	37,762	
Varner, D F	39,394	795
Varona, A V	38,121	1,625
Vasilash, R	36,372	
Vatamaniuck, M W	35,577	2,283
Vatamaniuck, S D	38,934	16
Vath, B D	43,470	3,821
Vaughan, L A	39,665	4,621
Vaughan-Thomas, T	61,428	5,104
Vause, M M	36,584	
Vavra, M	42,902	480
Vayda, J	42,299	26
Veit, S	70,768	7,822
Veitch, B W	41,121	2,950
Venables, B	36,643	
Venables, R C	45,137	1,213
Venables, S	40,199	137
Venema, W	36,757	332
Venn, G A	38,058	
Vennema, A	103,324	
Venos, G	51,356	914
Verboven, B I	45,508	7,471
Verdiel, T	36,240	2,687
Vere, P E	44,339	2,159
Verheul, P J	36,342	
Verhulst, J H	40,642	
Vermeer, R	73,883	3,034
Verspoor, F	43,470	
Vertone, C	58,077	
Verwoord, J M	45,133	852
Vessey, C R	39,185	3,619
Vey, K P	37,750	108
Vibe, J B	40,391	5,060
Vicen, F	59,606	1,436
Vickers, D N	49,047	3,834
Vickers, J T	40,902	103
Vickerson, R S	41,889	1,583
Vickery, R B	46,419	856
Vielvoye, J	57,643	4,578
Vikstrom, J D	42,527	675
Vilkos, V V B	43,470	
Villa-Arce, J	54,734	4,293
Villanueva, L A G	35,764	322
Villasenor, N	35,426	177

	Salary $	Travel $
Vincent, D	40,569	2,723
Vincent, L L	60,848	7,932
Vincent, N	54,759	6,852
Vincent, T E	61,825	1,477
Vinge, R J T	59,401	17,222
Vining, B T J	66,321	
Vink, S G	41,271	3,582
Vinson, A N	38,501	666
Violini, L M	60,847	11,245
Vipond, R W	76,396	5,200
Visentin, P J	41,619	9,211
Viszlai, J G	47,045	809
Viszlai, M E	45,087	4,358
Vitek, F A	50,835	4,338
Vivian, J E	58,092	4,721
Vivian, L E	43,337	
Vogan, M I L	52,246	1,404
Vogel, A	44,921	5,341
Vogel, L	49,569	5,840
Vogt, H J	72,727	8,500
Vohradsky, W V	57,704	5,925
Vokes, J B	58,373	3,905
Vold, T	54,305	9,503
Volk, F	36,891	96
Volk, H A	41,599	376
Volkers, T E	44,742	6,275
Volpatti, D	46,124	3,958
Von Hagen, H	50,591	2,546
Von Maydell, I	46,740	4,197
Von Schuckmann, S	48,442	3,945
Von Wittgenstein, P	38,538	2,839
Von-Hahn, C P	55,532	9,636
Voss, K	40,408	4,060
Voth, B B	40,933	2,283
Voyer, R J	54,305	5,435
Voykin, D	37,532	1,756
Voynovich, M	44,921	4,642
Vulliamy, A	43,097	200
Vyse, A H	56,366	7,076
Waddell, D A	51,692	2,207
Waddell, J W	41,892	252
Waddell, S B	61,277	5,164
Wadden, E F	36,891	98
Wadds, M E	65,477	1,626
Wade, J	43,513	531
Wadey, P J	44,916	632
Wagar, K	35,340	1,755
Wagar, L M	64,168	13,839
Wager, A M	36,833	3,169
Wager, W W	44,877	4,431
Waghorn, S J	45,875	4,104
Wagner, G H	54,168	5,140
Wagner, M L	38,865	3,264
Wagner, M M	41,227	
Wai, J	53,167	6,048
Wai, W	51,223	95
Wainwright, E S	49,314	3,534
Wainwright, J R	42,233	310
Waite, K G	57,155	2,976
Waitt, L	36,804	2,186
Wakaruk, O	46,784	980
Wakelam, G K	39,394	729
Wakelin, J G	42,922	3,324
Wakelin, T	41,258	1,139
Wakeman, K S	37,141	
Walde, D L	49,929	9,321
Walden, K	43,103	1,648
Walders, B A	40,220	3,470
Waldron, S	44,922	935
Walgren, C R	36,373	767
Walisser, B E	65,478	4,874
Walkden, H T	42,067	1,968
Walker, B	38,001	370
Walker, B	38,946	1,051
Walker, B G	54,969	14,008
Walker, B S	35,351	
Walker, C E	46,769	4,186
Walker, D	48,715	1,347
Walker, D A	58,414	531
Walker, D A	36,810	
Walker, D B	40,995	212
Walker, D E	37,065	
Walker, D G	52,096	5,754
Walker, D G	54,800	754
Walker, D M	40,967	1,748
Walker, D R	35,774	42
Walker, E F	64,744	4,441
Walker, F B	46,350	5,779
Walker, H A	60,515	3,091
Walker, J	43,455	5,013
Walker, J L	36,665	344
Walker, M D	56,310	11,590
Walker, P L	39,504	
Walker, R J	44,921	8,671
Walker, S J	39,637	1,651
Walker, S N	44,698	4,044
Walker, T A	64,277	4,415
Walker, T H	62,192	11,696
Walkley, W	37,710	1,457
Wall, A S	46,722	2,803
Wall, A W	43,846	1,316
Wall, D A	62,562	3,971
Wall, E P	52,073	5,250
Wall, G H	39,105	2,367
Wall, W A	44,976	1,107
Wallace, B	52,377	10,499
Wallace, D	40,552	3,706
Wallace, D C	41,300	
Wallace, D E	35,700	1,680
Wallace, E J	37,782	
Wallace, G P	66,508	6,207
Wallace, L S	39,806	912
Wallace, M E	55,101	4,164
Wallace, R A	45,840	6,616
Wallace, R J	51,238	4,844
Wallace, R N	38,328	1,292
Wallach, A A	43,587	2,740
Wallin, A P	49,902	6,927
Wallin, M R	42,790	1,701
Wallin, S	52,405	963
Wallinger, K N	37,106	4,630
Wallis, G A	40,407	1,076
Wallis, H	46,086	5,369
Wallis, M P	35,847	555
Wallis, P	41,386	915
Walls, C S	40,930	
Walmsley, R C	38,105	
Walsh, B M E	44,921	358
Walsh, C G	36,807	1,163
Walsh, E A	36,690	1,262
Walsh, G N	36,036	
Walsh, N J	44,472	3,095
Walsh, N M	35,483	200
Walt, B G	41,210	2,658
Walter, G F	45,920	7,445
Walter, J B L	38,121	2,576
Walter, J M	39,135	2,352
Walters, A R	42,067	6,284
Walters, D L	40,334	2,276
Walters, E G	46,429	3,984
Walters, L A	43,316	1,373
Walters, P D	51,206	1,797
Walton, C M	36,033	
Walton, D G	57,009	2,131
Walton, J R	40,708	
Walton, T G	53,227	2,574
Walton, T W	51,288	918
Walwyn, I L	36,033	91
Wan, B	43,033	14,881
Wan, H S H	73,435	2,564
Wan, J Y	39,252	6,956
Wanamaker, L M	37,727	7,082
Wang, C	39,173	753
Wang, J	50,210	10,303
Wanless, G R	42,077	2,206
Wanstall, A	66,425	9,275
Warawa, R E	37,428	904
Warburton, B E	70,768	4,082
Warburton, R	51,223	1,581
Warburton, W P	51,223	861
Ward, B R	43,470	4,927
Ward, D A	45,647	
Ward, J E H	58,330	15,586
Ward, J M	42,067	143
Ward, J M	60,848	3,992
Ward, K T	46,661	
Ward, S C	41,400	5,036
Ward, S M	53,144	244
Warden, G	35,700	69
Warden, R W	47,673	598
Wardle, J D	38,772	718
Wardrop, J R	58,615	3,538
Wardrop, T J	56,880	3,612
Wardy, D E	42,053	791
Ware, D S	47,255	8,429
Ware, R M	59,938	
Wargo, M	36,970	1,277
Wargo, R	49,598	1,757
Warholm, P K	35,573	1,170
Warhurst, S G	35,555	864
Warick, D A	49,420	
Waring, M A	45,415	
Waring, T H	37,827	2,854
Wark, J R	45,940	418
Wark, W A	35,688	28
Warkentin, W J	39,394	1,949
Warmenhoven, J	36,374	13,354
Warner, B	53,273	7,388
Warner, D	56,880	2,369
Warner, I J	41,194	1,042
Warner, J A	41,504	133
Warner, R A	41,092	7,283
Warner, T L	48,066	10,738
Warner, W J	50,194	1,867
Warnock, E	70,768	16,473
Warren, C	41,007	57
Warren, D	40,687	5,207
Warren, G R C	35,700	
Warren, K	54,880	
Warren, K	40,718	10,108
Warren, K B	44,541	1,851
Warren, M R	56,880	18,045
Warrington, G A	58,307	17,875
Warrington, P D	47,968	1,690
Warwick, M	38,251	2,590
Wasmund, G T	40,708	264
Wasylik, S F	41,769	3,723
Waterer, S L	49,675	11,255
Waterman, P F	45,021	3,000
Waters, J	51,841	10,146
Waters, L	41,982	3,101
Watkins, M S	40,073	1,844
Watson, A F	39,480	
Watson, B A	38,908	709
Watson, B A	35,128	43
Watson, B O	39,128	
Watson, D	41,719	4,768
Watson, D C	40,810	2,206
Watson, D M	35,718	
Watson, J	35,870	128
Watson, K A	56,204	2,092
Watson, R G	49,135	2,213
Watson, R J	38,254	
Watson, S	38,239	
Watson, T J	42,304	2,960
Watson, T K	50,784	1,323
Watson, W B	39,394	1,699
Watt, C S	86,597	12,416
Watt, D A	36,942	
Watt, G	55,195	4,316
Watt, G T	46,205	205

	Salary $	Travel $
Watt, R R	38,575	343
Watt, W J	50,784	1,868
Watters, W C	44,921	3,863
Watts, C D	42,177	3,238
Watts, G S	41,916	2,871
Watts, R E	58,024	11,801
Watts, R J	46,292	1,402
Watts, S	45,269	2,850
Watts, W J	57,108	5,734
Watts, W R	38,983	2,358
Watty, M C	37,550	163
Waugh, R K	35,925	1,657
Way, H	37,670	2,084
Wayling, D	39,913	426
Wayne, M	47,208	3,989
Wayne, R O	39,394	1,997
Wayte, J R	63,314	7,516
Wearing, J R	54,305	3,314
Weaver, K W	56,880	2,377
Webb, A	38,140	3,506
Webb, C L	36,765	
Webb, G C	47,730	2,802
Webb, K	43,312	2,017
Webb, M L	113,286	7,609
Webb, R D	45,020	1,243
Webb, R E	48,727	659
Webb, S J	59,838	13,521
Webber, B	40,250	402
Webber, C	42,470	4,633
Webber, G	43,936	1,945
Webber, J E	61,663	3,905
Webber, R A	46,716	1,278
Webber, R C J	60,859	3,940
Webber, T	36,891	1,653
Webber, T C	37,649	
Weber, G A	65,478	
Weber, L H	45,501	4,454
Weber, W C	42,630	2,461
Webster, B L	43,013	5,231
Webster, E A	39,617	2,034
Webster, I C L	44,145	1,761
Webster, L	41,178	260
Webster, M R	64,168	17,184
Webster, N	48,881	194
Webster, W A	44,919	572
Weckwerth, M A	40,535	410
Wedell, E R	42,319	747
Weeks, K J	38,138	19
Weeks, R A	36,932	5,387
Weeteringen, L	41,836	823
Weetman, P J	36,784	1,389
Wegelin, D C	49,884	5,459
Wegelin, E P	38,074	2,420
Wegener, R C	42,067	1,608
Weger, E	66,402	6,583
Wehrfritz, H C	53,142	10,661
Weibelzahl, J	36,891	217
Weicker, D J J	62,990	4,854
Weir, G R	51,223	230
Weir, G R D V	39,394	388
Weir, J H	56,046	2,244
Weir, K	35,109	335
Weir, K	35,004	1,303
Weisbeck, E M	37,080	970
Weisgerber, M	43,640	2,470
Weismiller, W S	46,180	1,126
Weiss, E	48,109	906
Weiss, J M	36,375	454
Welbanks, D P	53,459	795
Welch, L	46,332	1,375
Welcome, A A	41,482	9,857
Weller, R	51,498	3,977
Wellman, F	46,870	1,386
Wells, B R	40,811	114
Wells, G T	43,199	1,263
Wells, R C	36,589	205
Wells, T D C	39,394	1,981
Welock, P S	51,589	5,257
Welsh, B E	54,639	2,236
Welsh, D	57,912	1,852
Wendel, M	36,547	1,641
Wenezenki, L B	52,545	5,458
Wenger, J H	64,276	6,961
Wenham, D C	40,080	132
Weninger, L	36,422	1,231
Wenn, B P	39,369	
Wensley, J M	39,377	2,174
Wentworth, P J	35,367	780
Werner, K K	35,426	2,331
Wershler, E	40,629	
Wesley, L D	58,671	2,167
Wesleyson, B	51,835	3,168
Wessell, S H	42,977	239
West, D N	40,236	
West, H D	44,352	2,385
West, H M	37,652	237
West, H P	49,173	1,067
West, M S	37,431	6,943
West, R A	40,333	1,628
Westby, G	42,067	5,830
Westby, S F	44,438	13,009
Western, I H	38,246	
Westfall, A J	41,472	1,610
Westfall, G F	50,105	2,744
Westfall, K G	46,003	3,335
Westhoff, R	49,525	8,382
Westlund, M	41,128	2,441
Westoll, G	44,199	7,257
Weston, D M	38,121	
Weston, J W	35,700	675
Weston, R D	43,608	4,312
Weston, R L	36,699	2,695
Weston, W W	60,847	7,421
Westover, W T	43,470	4,671
Wetter, R D	50,784	9,618
Wetzstein, M	50,784	4,792
Weyenberg, J	36,874	1,888
Whale, A M	59,050	5,016
Whalen, D M	46,316	5,047
Whaley, P D	35,514	1,032
Wharf, D E	45,462	194
Wharton, A H	55,897	4,407
Wharton, D A	36,225	
Wharton, D M	42,417	1,563
Wharton, N M	35,864	
Whately, M R	60,239	7,042
Wheatley, J A	59,938	258
Wheeler, A J	42,076	4,091
Wheeler, J	43,201	1,061
Wheeler, M E	39,983	1,176
Whelan, O	53,082	364
Whelan, P D	57,373	1,850
White, A J	40,429	611
White, A V	38,718	
White, B	44,403	9,586
White, C G	37,305	1,359
White, D A	42,067	1,550
White, D D	51,029	7,496
White, D W	37,843	404
White, H M	38,140	
White, J E	45,229	1,748
White, J R	48,229	2,123
White, K A	65,478	31
White, K G	52,535	107
White, K P	38,337	2,342
White, M A	58,252	8,387
White, M P J	39,224	474
White, P S	41,422	403
White, R	37,908	383
White, R C	50,483	8,949
White, R D	47,749	7,926
White, R G	43,470	1,920
White, R S	37,838	1,531
White, W D	47,479	2,135
White, W R	60,848	5,708
Whiteaker, K J	35,343	
Whitehead, D	37,421	335
Whitehead, P F	39,767	2,774
Whitehouse, M C	40,047	1,648
Whitelaw, R A	63,136	2,623
Whiteley, R J	40,708	1,956
Whitely, S E	51,658	6,226
Whitfield, P R	56,088	6,673
Whiting, D G	46,918	1,450
Whitney-Griffiths, L	35,700	
Whittaker, A J	60,848	863
Whittaker, R E G	54,982	10,138
Whitters, J E	52,650	3,060
Whittier, R D	38,121	859
Whittingham, D	38,200	1,971
Whittla, E A R	41,041	
Whitton, R	42,101	708
Whitweil, R J	39,180	1,619
Whitworth, I D	46,464	422
Whybrow, J A	51,437	2,974
Whybrow, M W	67,465	8,130
Whyment, J	39,742	103
Whyte, D R	54,477	950
Whyte, M	41,307	
Whyte, R A	48,853	5,092
Wiart, R J	47,554	5,711
Wick, B J	66,790	8,963
Wick, T L	39,401	26
Wickens, E P	46,469	1,407
Wickens, W E A	62,914	11,322
Wickes, K I	36,665	3,405
Wideski, T W	52,205	3,890
Wiebe, A	38,193	1,339
Wiebe, W J	47,221	3,110
Wiebe, W W	65,478	5,826
Wiens, J H	59,112	13,236
Wiens, S L	43,580	1,879
Wiese, R	45,419	2,246
Wieser, C W	42,047	1,721
Wiffen, R J	43,496	
Wightman, J C	43,470	4,122
Wightman, P M	59,632	2,090
Wigmore, E J	53,437	1,617
Wigmore, J R	64,465	274
Wijeratne, D	42,493	
Wikeem, B M	57,896	6,828
Wikstrom, A L	39,430	4,982
Wilcott, L A	36,937	3,878
Wilcox, A F	40,708	1,647
Wilcox, L G	39,695	2,186
Wildam, H	43,470	429
Wilde, H E	62,112	4,508
Wilde, T R	42,464	2,226
Wilejto, K D	42,393	153
Wilfert, J D	42,717	186
Wilford, D J	55,592	5,287
Wilk, J S	44,437	4,772
Wilk, K	44,921	628
Wilkes, B D	48,724	15,357
Wilkes, D	36,937	2,276
Wilkie, D	36,738	2,047
Wilkie, M R	43,530	
Wilkin, N L	38,662	4,627
Wilkins, C L	46,752	2,699
Wilkins, L P	51,964	
Wilkins, M J	84,270	12,056
Wilkins, S	44,883	2,519
Wilkinson, B	40,898	810
Wilkinson, D	111,417	1,911
Wilkinson, J	57,108	1,970
Wilkinson, M F	43,145	6,609
Wilkinson, T D	39,394	5,753
Wilkinson, W L	35,559	
Wilks, D M	46,488	6,259
Will, J	39,527	668
Willems, R M	70,768	3,363

	Salary $	Travel $
Willett, G A	35,424	2,448
Willett, S V H	60,844	11,280
Williams, B J	35,110	
Williams, B L G	58,378	
Williams, C A	37,965	925
Williams, C J	38,122	208
Williams, D	43,451	1,377
Williams, D	45,556	3,450
Williams, D	44,986	3,253
Williams, D J	58,202	6,497
Williams, D P	54,732	4,494
Williams, D R	37,738	
Williams, F M	38,437	2,053
Williams, G D	45,829	628
Williams, H	44,992	454
Williams, H A	39,745	515
Williams, J C	64,488	4,328
Williams, J W	39,854	27
Williams, K D	45,629	1,123
Williams, K D	49,002	8,239
Williams, L E	42,516	
Williams, M C	36,764	9,630
Williams, N E	42,484	128
Williams, N E	43,255	688
Williams, N R	41,422	2,459
Williams, R A	37,172	935
Williams, R F	65,339	1,112
Williams, R G	43,470	5,571
Williams, R J	54,122	6,383
Williams, R L	41,410	2,439
Williams, S A	41,028	768
Williams, S L	36,804	1,420
Williams, S T	40,015	
Williams, T B	58,585	1,517
Williams, T H A	38,336	3,514
Williams, W C	39,213	316
Williamsen, E	36,552	299
Williamson, J H	41,390	123
Williamson, J L	36,891	15
Williamson, J M	41,271	13
Williamson, K D	48,043	1,665
Williamson, M	106,280	9,440
Williamson, R R	41,431	25
Williamson, W B	37,391	528
Willie, J P	44,638	6,514
Willingdon, A W	54,416	4,018
Willis, H G	54,325	6,912
Willis, S M	48,200	4,571
Willms, M	39,599	1,099
Willoughby, B A	55,659	6,270
Willoughby, N M	46,416	989
Willow, J	47,759	8,941
Willows, W	37,061	974
Willson, C D	65,170	15,952
Wilmer, F D	46,885	42
Wilmot, R	44,921	525
Wilson, A	43,603	1 556
Wilson, A L	35,700	220
Wilson, B M	44,921	2,145
Wilson, C D	51,624	1,241
Wilson, D	40,903	2,021
Wilson, D	35,310	1,843
Wilson, D J	38,361	
Wilson, D J	49,945	9,716
Wilson, D L	47,810	20,646
Wilson, D R	54,802	1,557
Wilson, D S R	40,708	9
Wilson, G A	40,152	125
Wilson, G I	44,940	3,847
Wilson, J A	43,609	217
Wilson, J G	36,535	3,469
Wilson, J R	35,580	11,012
Wilson, K W	54,305	2,743
Wilson, L C	46,297	11,445
Wilson, L D	44,921	3,369
Wilson, L E	47,076	555
Wilson, M	41,037	799
Wilson, P D	48,595	3,827
Wilson, P J	51,547	6,190
Wilson, R G	73,131	12,664
Wilson, R H	38,336	4,401
Wilson, R J	40,049	1,790
Wilson, R L	42,811	5,130
Wilson, S A	37,153	1,731
Wilson, S G	51,589	2,657
Wilson, W J	42,985	7,132
Wilton, B T	74,636	4,703
Wilton, D N	41,568	2,959
Wilton, H P	54,122	4,529
Wilton, L D	46,174	
Wiltse, J P	38,121	2,261
Wiltsie, N A	41,324	745
Wiltsie, R G	42,494	1,297
Wilzewski, H F	50,553	2,920
Winch, L G	36,370	3,929
Winchester, J G	56,235	6,746
Winder, A	38,010	674
Winder, M C	38,845	2,510
Windross, D D	48,005	492
Windsor, J	40,713	
Windwick, G L	41,152	
Wing, C K	41,155	57
Wingerter, D M	42,440	
Winkler, D L	76,060	12,181
Winkler, E A	44,921	1,379
Winnig, R A	47,868	8,193
Wintemute, M J	38,047	2,695
Winter, A	36,891	301
Winter, R	50,863	7,185
Wintle, T A	46,427	3,465
Wirtanen, D G	39,020	
Wiseman, J	42,391	4,833
Wiseman, J	35,088	300
Wishlow, R R	43,258	1,019
Wishlow, W P	35,926	1,335
Withers, B A	46,815	1,325
Wittenberg, R K	62,022	7,349
Wittneben, U	46,016	823
Witzer, P R	50,857	1,902
Wlasuk, J	60,220	1,234
Wodtke, F A	50,668	459
Wolczuk, P D	76,060	9,457
Wolf, D C	40,196	1,529
Wolfe, G L	37,849	1,374
Wolfe, P S	59,198	676
Wolfe-Milner, L	46,297	693
Wolferstan, W H	54,789	4,069
Wolff, K	35,701	1,612
Wolkosky, G K	44,921	759
Wolokoff, G D	44,496	306
Woloschuk, S F	36,436	7,541
Woloshyn, D	46,181	645
Wolterson-Strauss, A	36,891	4,262
Wolverton, J E	45,028	860
Wonders, G	40,659	2,356
Wong, A R	44,957	2,001
Wong, D	44,734	
Wong, D	36,567	5,242
Wong, E	37,015	
Wong, G	37,247	
Wong, H	38,228	1,604
Wong, H Y	60,467	9,039
Wong, K	45,860	2,368
Wong, K S	37,924	565
Wong, M	47,759	4,076
Wong, N J	46,076	
Wong, N M	37,063	
Wong, Q	36,858	21
Wong, R Y F	38,124	2,071
Wong, S	50,989	1,415
Wong, S P	37,621	
Wong, S S	61,379	2,769
Wong, T	38,339	3,223
Wong, T A	35,414	
Wong, W	48,586	3,036
Wong, W L	42,534	
Wong, W T	37,698	1,804
Wood, B	43,221	572
Wood, B R	57,666	2,504
Wood, C E S	44,936	125
Wood, C M	39,176	11,355
Wood, D A	42,360	448
Wood, G E	63,035	3,467
Wood, J E	47,241	603
Wood, J M	41,492	988
Wood, J W	39,022	934
Wood, K J	37,307	61
Wood, L	37,672	192
Wood, L L	35,959	4,952
Wood, M L	44,921	772
Wood, R L	49,945	450
Wood, S M	46,209	1,560
Wood, T J	57,392	13,425
Wood, W J	50,865	4,586
Wood, W R	45,239	8,543
Woodbridge, S D H	52,045	1,004
Woodcock, M J	49,644	7,032
Woodgate, D N	54,135	1,831
Woodhouse, W R	49,452	3,173
Woodland, L J	44,386	224
Woodland, T H	48,427	2,432
Woodliffe, P M	35,024	1,367
Woodman, N A	36,058	
Woodrow, D J	41,308	1,646
Woodrow, J D	37,672	1,351
Woods, C	50,141	10,531
Woods, G P	43,470	5,940
Woods, J	44,921	
Woods, J H	54,305	2,815
Woods, P J	59,112	9,588
Woods, R B	39,394	3,664
Woods, R E	43,845	2,036
Woods, R J	45,825	3,326
Woodward, C R	39,414	488
Woodward, D K	53,388	462
Woodward, R K	39,240	4,146
Woodward, W G	52,248	5,983
Woodworth, E M	46,419	
Woollard, D R	64,752	4,620
Woolley, B A	44,467	2,258
Woollven, M A	44,311	
Woolsey, W J	46,297	7,098
Wootton, M J	48,778	2,261
Wootton, P E	37,040	
Workman, R A	36,174	2,446
Wormald, R W	48,464	
Worobets, W A	52,390	4,177
Woroniuk, S	37,251	752
Worth, K A	36,891	37
Worthington, J	42,179	
Wourms, M L	40,171	
Wowk, L	39,983	3,124
Wozny, J M	40,763	3,623
Wrean, D L	55,254	914
Wren, D	45,198	1,263
Wright, A T	46,297	
Wright, D	44,921	887
Wright, D A	49,991	2,532
Wright, D E	36,421	1,434
Wright, D G	38,121	1,187
Wright, G R W	35,700	
Wright, J	35,863	
Wright, J D	45,724	723
Wright, J E	40,644	835
Wright, J E	40,095	1,703
Wright, J M	37,903	2,860
Wright, K	35,488	2,014
Wright, L	47,848	27,783
Wright, M	48,511	6,664
Wright, R	39,394	2,798
Wright, S L	36,417	1,664

	Salary $	Travel $
Wright, T J	44,921	3,919
Wright, V A	43,845	1,165
Wright, W G	59,001	4,061
Wrightman, N R	40,708	486
Wttewaall, C A	39,427	157
Wuensche, M W	37,775	1,945
Wuerch, C	37,242	1,951
Wugalter, M	38,121	1,416
Wunderlich, C G	37,417	1,210
Wuschke, S E	54,445	6,725
Wyatt, F C	38,206	793
Wyatt, V M	43,315	1,023
Wyeth, M H	60,940	17,841
Wyle, P	36,891	937
Wylie, I E	36,624	165
Wylie, R N T	43,810	3,033
Wyman, R R	43,470	497
Wyngaards, W J	46,542	3,151
Wyzinski, M A	41,045	743
Yacowar, H N	83,579	6,926
Yager, M	35,873	84
Yakel, E	38,361	2,331
Yamaoka, R M	46,801	2,797
Yanchuk, A D	59,112	7,781
Yanke, M N	40,523	2,198
Yano, H	58,092	4,598
Yard, D M	39,927	
Yardley, J R	66,234	12,529
Yates, C	39,944	2,262
Yates, H E	51,072	7,619
Yates, L R	43,207	6,658
Yates, R A	77,327	2,972
Yates, S A D	42,919	1,116
Yazdani, R	54,269	3,187
Yeadon, N W	44,968	
Yee, J L	36,969	
Yee, M G L	42,114	3,506
Yelland, O	46,419	151
Yeomans, B H	38,833	309
Yerburgh, R E	38,497	345
Yeung, A Y H	40,006	
Yeung, B	40,708	4,137
Yeung, P K	56,880	219
Yewell, M	38,121	500
Ying, C C	59,112	5,896
Yochim, P V	47,968	2,311
Yofonoff, L	40,768	3,855
Yolland, J	40,141	
Yolland, P	40,558	60
Youds, J	42,941	11,025
Young, B	38,121	14
Young, B	39,609	2,707
Young, B A	43,543	
Young, B M	55,065	4,005
Young, C J	36,878	
Young, D	50,738	1,406
Young, D A	36,567	
Young, E J	38,029	236
Young, H W	43,591	6,563
Young, J C	43,071	1,650
Young, J D	46,297	1,911
Young, J T	40,071	4,374
Young, L C	36,330	
Young, M	38,246	527
Young, M C	44,935	541
Young, M J	42,298	776
Young, P C	57,856	16,302
Young, P L	62,962	798
Young, R E	36,891	
Young, S R	65,669	2,419
Young, T L	48,093	11,390
Young, W A	53,982	9,950
Youngberg, G	39,983	2,129
Younger, A	37,107	3,425
Younghusband, J N	40,846	
Youwe, D	43,585	1,536
Youwe, P L	49,698	4,577
Yu, V	46,435	281
Yuan, R	59,156	350
Yuckin, W P	41,960	8,058
Yuen, C	44,759	673
Yuen, W S	52,787	3,674
Yuh, A S K	38,156	1,824
Yule, D A	56,880	1,823
Zacharatos, T P	54,305	807
Zack, M J	38,021	806
Zackodnik, A D	60,014	9,830
Zaharichuk, B	38,121	943
Zakouras, T	38,464	1,216
Zaleski, S L	39,625	
Zanet, S	36,891	
Zannella, T	36,740	2,311
Zaporozan, W P	39,467	611
Zapp, R O	74,483	13,768
Zdancewicz, E F	46,457	2,930
Zen, E	45,130	
Zerr, R P	68,662	13,804
Zetaruk, W A	40,351	6,947
Zethof, A L	44,677	4,135
Zetka, L	47,798	3,159
Zibin, S N	36,856	973
Ziemianski, J A	40,791	137
Zilke, K	35,862	814
Zimmel, P	36,712	
Zimmer, K A	39,775	3,406
Zimmer, M J	36,277	
Zimmerman, R	41,121	
Zimmerman, S	49,427	2,819
Zimmerman, S D	42,990	
Zimmermann, H O	62,627	2,769
Ziola, M G	35,054	
Zirnhelt, N A	46,440	5,062
Zirul, D L	58,414	13,588
Zitka, E	48,331	339
Zolpys, J	50,802	2,578
Zondag, A	36,891	398
Zorn, G O	45,854	3,259
Zsombor, G	45,191	390
Zubel, M Z	53,423	2,372
Zuber, B S	40,283	3,702
Zumpano, F	45,099	996
Zurkowski, M R	40,708	219
Zurosky, K N	41,392	
Zutter, A T	41,115	1,594
Zweck, E	44,601	2,545
Zwierzynski, M	37,010	1,922
Under $35,000		
Salary	522,060,441	
Travel		9,990,234
Total		
Salary	1,038,634,111	
Travel		43,877,201

Grants and Contributions[1]

(Details of payees receiving $10,000 or more)

for the Fiscal Year Ended March 31, 1991

	Ministry $	Total $
100 Mile & District Historical Society		19,882
Social Services and Housing	19,882	
100 Mile District Hospital Society		3,377,989
Health	3,377,989	
100 Mile Nordic Ski Society		17,641
Lottery Fund	17,641	
100 Mile Snowmobile Club 1987		37,678
Social Services and Housing	37,678	
10307 Holdings Ltd		12,144
Agriculture and Fisheries	12,144	
1991 Canada Wide Science Fair Society		40,000
Advanced Education, Training and Technology	40,000	
301449 B C Ltd		14,728
Social Services and Housing	14,728	
361923 B C Ltd		471,193
Solicitor General	471,193	
363488 B C Ltd		11,079
Social Services and Housing	11,079	
377136 B C Ltd		14,896
Social Services and Housing	14,896	
389521 B C Ltd		325,650
Solicitor General	325,650	
391139 B C Ltd		26,267
Social Services and Housing	26,267	
411 Seniors Centre Society		20,711
Lottery Fund	12,167	
Social Services and Housing	8,544	
5th B C Regiment Royal Canadian Artillery Museum & Archives Society		43,495
Social Services and Housing	43,495	
7–Eleven Day Care Centre		23,624
Social Services and Housing	23,624	
A B C Daycare		36,811
Social Services and Housing	36,811	
A B C Family Daycare		12,397
Social Services and Housing	12,397	
A B C Infant Care		13,574
Social Services and Housing	13,574	
A B C Kinder Garden		48,256
Social Services and Housing	48,256	
A Child's Heart & a Child's Dreams		32,960
Social Services and Housing	32,960	
A D A P T Substance Abuse Awareness		10,000
Labour and Consumer Services	10,000	
A G S Parts Ltd		14,770
Social Services and Housing	14,770	
A N H Crescent Beach Community Services		33,763
Social Services and Housing	33,763	
A T Eight Artropolis Society		20,000
Lottery Fund	20,000	
A T M Foods Ltd		10,866
Social Services and Housing	10,866	
A–1 Daycare & Preschool		18,217
Social Services and Housing	18,217	
A–Mack Food Services Ltd		114,670
Solicitor General	114,670	
Aalhus, S		10,322
Agriculture and Fisheries	10,322	
Aamber Lodge		106,408
Health	76,060	
Social Services and Housing	30,348	
Aaron Place		66,816
Health	38,834	
Social Services and Housing	27,982	

	Ministry $	Total $
Aasen, B		14,352
Agriculture and Fisheries	14,352	
Abasa Optical Lab		13,208
Social Services and Housing	13,208	
Abbey Lane Day Care		32,666
Social Services and Housing	32,666	
Abbey Medical Supplies Ltd		15,957
Health	1,706	
Social Services and Housing	14,251	
Abbotsford Airshow Canada Association		750,000
Finance and Corporate Relations	750,000	
Abbotsford Alano Club		45,751
Lottery Fund	45,751	
Abbotsford Christian School Society		1,721,965
Education	1,721,065	
Labour and Consumer Services	900	
Abbotsford School District 34		70,971,843
Education	70,797,244	
Lottery Fund	5,000	
Social Services and Housing	169,599	
Abbotsford–Clearbrook Chamber of Commerce		13,105
Regional and Economic Development	10,389	
Social Services and Housing	2,716	
Abbotsford–Matsqui Arts Council		11,625
Lottery Fund	11,625	
Abear, R P		15,833
Health	8,095	
Social Services and Housing	7,738	
Abecia & C Gallano, A A		47,206
Social Services and Housing	47,206	
Aboriginal Peoples Business Association		55,625
Native Affairs	55,625	
Aboriginal Sport & Recreation Association of B C		10,300
Municipal Affairs, Recreation and Culture	4,500	
Native Affairs	5,800	
Acacia Ty Mawr Holdings Ltd		873,168
Health	857,675	
Social Services and Housing	15,493	
Acadia Day Care Centre Society		20,693
Social Services and Housing	20,693	
Ace, R		57,464
Social Services and Housing	57,464	
Achievement Centres Travel Allowances		514,816
Social Services and Housing	514,816	
Acorn 8 Oaks Day Care Society		67,678
Social Services and Housing	67,678	
Acropolis Manor		969,601
Health	969,601	
Act II the Society for Assistance in the Community Today		1,400,527
Health	4,885	
Social Services and Housing	1,395,642	
Action Alcohol & Drug Counselling Society		93,000
Labour and Consumer Services	93,000	
Acton, B		14,015
Health	14,015	
Adam, T		11,271
Social Services and Housing	11,271	
Adamowicz, J K, Dr		79,331
Health	74,891	
Solicitor General	4,440	
Adams & Associates Inc, D R		55,785
Health	55,785	
Adams, S L		18,925

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[1] Some payments made under such programs as GAIN or Pharmacare are recorded under the name of the recipient of the funds (third party) rather than by program or client.

	Ministry $	Total $
Health	18,925	
Adilman, P H, Dr		114,672
Health	114,672	
Adler, J, Dr		33,670
Health	33,670	
Adoptive Parents Association of B C		103,600
Social Services and Housing	103,600	
Adrian, B		19,858
Social Services and Housing	19,858	
Advance Cabs Ltd		13,284
Social Services and Housing	13,284	
Advanced Mobility Products Ltd		391,132
Health	5,387	
Social Services and Housing	385,745	
Affiliation of Multicultural Societies & Service Agencies of B C		20,711
International Business and Immigration	9,000	
Lottery Fund	11,711	
Agape Day Care		15,773
Social Services and Housing	15,773	
Agape Fellowship Society		25,920
Social Services and Housing	25,920	
Agassiz Christian School Society		249,631
Education	249,631	
Agassiz Harrison Daycare Society		51,260
Social Services and Housing	51,260	
Agassiz–Harrison Community Services Society		101,930
Health	1,872	
Social Services and Housing	100,058	
Agassiz–Harrison School District 76		5,029,885
Education	5,012,885	
Social Services and Housing	17,000	
Agrotech Growers Inc		16,537
Agriculture and Fisheries	16,537	
Ahjoos Da Dans Daycare		32,359
Social Services and Housing	32,359	
Ahousaht Indian Band		75,000
Attorney General	25,000	
Lottery Fund	50,000	
Aids Consultation & Education Services		83,850
Health	83,850	
Aids Vancouver Island		21,583
Health	21,583	
Ainslie Lodge		18,789
Health	3,730	
Social Services and Housing	15,059	
Airshow Canada Symposiums		50,000
Advanced Education, Training and Technology	50,000	
Aitken, L		21,000
Social Services and Housing	21,000	
Alano Club of Vancouver		10,000
Lottery Fund	10,000	
Alaric, S		14,844
Social Services and Housing	14,844	
Alarmgard Group		19,050
Social Services and Housing	19,050	
Alaska Highway 50th Anniversary Celebration Society		116,000
Lottery Fund	116,000	
Alberni District Fall Fair Association		49,427
Social Services and Housing	49,427	
Alberni District Sportsman Association		65,635
Social Services and Housing	65,635	
Alberni Golf Club Ltd		233,283
Lottery Fund	233,283	
Alberni Health Outreach for Parents & Infants Association		73,377
Health	53,867	
Social Services and Housing	19,510	
Alberni Lodge Ltd		349,952
Health	349,952	
Alberni School District 70		34,102,247
Education	33,904,207	
Health	70,374	
Lottery Fund	4,425	
Social Services and Housing	123,241	
Alberni Valley Citizen Advocacy Society		26,284
Social Services and Housing	26,284	
Alberni Valley Cottage Industry Society		169,731
Social Services and Housing	169,731	
Alberni Valley Day Care Society		57,491
Social Services and Housing	57,491	
Alberni Valley Museum		45,000
Lottery Fund	45,000	
Alberni–Clayoquot Community Connections Society		72,228
Solicitor General	72,228	
Alberni–Clayoquot Regional Hospital District		27,719
Health	27,719	
Alcohol & Drug Abuse Prevention Task Force		25,000
Labour and Consumer Services	25,000	
Alcohol–Drug Education Service		497,424
Education	25,000	
Labour and Consumer Services	472,424	
Alcom Marketing Group Inc		16,181
Social Services and Housing	16,181	
Aldergrove Minor Hockey Association		70,168
Lottery Fund	70,168	
Aldergrove Pre–School & Daycare Centre		43,627
Social Services and Housing	43,627	
Alderman, E		34,761
Social Services and Housing	34,761	
Alderson Out of School Child Care Centre		16,927
Social Services and Housing	16,927	
Alert Bay Childcare Centre		19,054
Social Services and Housing	19,054	
Alexander MacKenzie Trail Association, The		20,000
Lottery Fund	20,000	
Alexander, D		137,940
Social Services and Housing	137,940	
Alexander, D		11,848
Agriculture and Fisheries	3,146	
Social Services and Housing	8,702	
Alexander, I		73,510
Social Services and Housing	73,510	
Alexandra Private Hospital Ltd		368,850
Health	368,850	
All Nations Trust Co		328,490
Native Affairs	328,490	
All–Care Patient Products Inc		19,443
Social Services and Housing	19,443	
All–Ways Travel		28,002
Social Services and Housing	28,002	
Alladina, M		45,536
Social Services and Housing	45,536	
Allan, J I, Dr		22,563
Social Services and Housing	22,563	
Allard, B		52,394
Social Services and Housing	52,394	
Allen, J T, Dr		10,094
Social Services and Housing	10,094	
Allen, S		58,790
Social Services and Housing	58,790	
Alliance Club		18,368
Social Services and Housing	18,368	
Alliance for Health & Fitness		32,100
Municipal Affairs, Recreation and Culture	32,100	
Allied Indian & Metis Society		52,417
Solicitor General	52,417	
Ally, R		73,122
Health	45,505	
Social Services and Housing	27,617	
Alma Mater Society of the University of Victoria		227,513
Social Services and Housing	227,513	
Alma Mater Society of U B C		24,000
Advanced Education, Training and Technology	24,000	
Alouette Substance Abuse Prevention & School District 42		52,717
Labour and Consumer Services	52,717	
Alpha Home Care Services Ltd		1,711,837

	Ministry $	Total $
Health	1,529,763	
Social Services and Housing	182,074	
Alternate Shelter Society		971,181
Social Services and Housing	971,181	
Alternative Ways Health Research Society		40,661
Social Services and Housing	40,661	
Alternatives		332,040
Labour and Consumer Services	332,040	
Always Clean Building Maintenance Inc		18,575
Social Services and Housing	18,575	
Amanick, J		66,284
Social Services and Housing	66,284	
Amata Transition House Society		127,694
Social Services and Housing	127,694	
Amber Lodge		22,385
Health	21,360	
Social Services and Housing	1,025	
Amberglow Resthome		41,143
Health	21,141	
Social Services and Housing	20,002	
Ambulance Charges Provincial		14,086
Health	1,302	
Solicitor General	12,784	
American Association of Motor Vehicle Administrators		11,713
Solicitor General	11,713	
Amherst Private Hospital		2,127,845
Health	2,126,136	
Social Services and Housing	1,709	
Ammundsen Medical Supply Ltd		40,556
Social Services and Housing	40,556	
Amos, M		75,230
Health	75,230	
Anamed Medical Supply		130,176
Social Services and Housing	130,176	
Anctil, C		43,784
Social Services and Housing	43,784	
Anderson & C Anderson, D		17,239
Social Services and Housing	17,239	
Anderson & C Anderson, L		60,552
Social Services and Housing	60,552	
Anderson & P Anderson, D		43,789
Health	43,789	
Anderson, C		135,828
Social Services and Housing	135,828	
Anderson, G		323,854
Social Services and Housing	323,854	
Anderson, J		45,247
Agriculture and Fisheries	8,942	
Social Services and Housing	36,305	
Anderson, L		12,332
Social Services and Housing	379	
Solicitor General	11,953	
Anderson, L M, Dr		11,807
Health	11,807	
Anderson, L, Dr		18,089
Social Services and Housing	2,280	
Solicitor General	15,809	
Anderson, R		12,470
Social Services and Housing	12,470	
Anderson, R I D, Dr		25,980
Health	25,920	
Social Services and Housing	60	
Anderson, S		28,140
Social Services and Housing	28,140	
Anderson, S, Dr		94,714
Health	94,714	
Andersons Pharmacy		12,637
Social Services and Housing	12,637	
Andrews Holdings–Clover Lodge, Yvonne		103,404
Health	103,404	
Andrews Holdings–English Manor, Yvonne		132,764
Health	132,764	
Andrews, T		37,180
Social Services and Housing	37,180	
Angel Safety Products Inc		13,454
Social Services and Housing	13,454	
Angel, C		420,147
Social Services and Housing	420,147	
Angie's Babysitting		10,077
Social Services and Housing	10,077	
Anglican Synod of Diocese of B C		47,196
Solicitor General	47,196	
Animal Crackers Childcare Centre		112,278
Social Services and Housing	112,278	
Ankie's Family Daycare		16,684
Social Services and Housing	16,684	
Anklebyter Out of School Care		15,102
Social Services and Housing	15,102	
Annets, J E		22,630
Social Services and Housing	22,630	
Another Mother Daycare 3		10,427
Social Services and Housing	10,427	
Anspayaxw School Society		26,599
Education	26,599	
Antioch Bible Fellowship		16,500
Education	16,500	
Antonio Inc, C L		168,914
Health	121,539	
Social Services and Housing	47,375	
Appledale Progressive Association		71,593
Social Services and Housing	71,593	
Applied Bio–Nomics Ltd		50,609
Agriculture and Fisheries	50,609	
Applied Psychology Group Inc		394,143
Social Services and Housing	394,143	
Aqamnik Daycare Centre		44,807
Social Services and Housing	44,807	
Aquaculture International		10,000
Agriculture and Fisheries	10,000	
Arbitrators Group		47,720
Labour and Consumer Services	47,720	
Arbutus Society for Children		12,339,117
Health	11,183,912	
Lottery Fund	34,801	
Social Services and Housing	1,120,404	
Arbutus Vocational Rehabilitation Society		45,080
Health	38,745	
Lottery Fund	6,335	
Arcand, P		39,961
Social Services and Housing	39,961	
Archbold, D		39,672
Health	18,051	
Social Services and Housing	21,621	
Archdiocese of Vancouver		61,020
Solicitor General	61,020	
Architectural Institute of B C		10,000
Health	5,000	
Municipal Affairs, Recreation and Culture	5,000	
Arco Hotel		22,180
Social Services and Housing	22,180	
Area H North T V Society		17,500
Lottery Fund	17,500	
Argyll Lodge Ltd		376,404
Health	229,808	
Social Services and Housing	146,596	
Arkesteyn–Vogler, W		42,755
Social Services and Housing	42,755	
Armstrong & Spallumcheen Hospital		1,739,722
Health	1,739,722	
Armstrong Community Services Centre		10,057
Health	10,057	
Armstrong, B W Dr		95,753
Labour and Consumer Services	95,753	
Armstrong, G		12,464
Social Services and Housing	12,464	
Armstrong, G		98,911
Health	3,443	
Social Services and Housing	95,468	
Armstrong, J		52,336

	Ministry $	Total $
Social Services and Housing	52,336	
Armstrong–Spallumcheen Community Services		133,188
Social Services and Housing	133,188	
Armstrong–Spallumcheen Homemaker Service		354,149
Health	354,149	
Armstrong–Spallumcheen School District 21		8,837,377
Education	8,833,541	
Lottery Fund	3,500	
Social Services and Housing	336	
Army & Navy Department Store Ltd		108,996
Social Services and Housing	108,996	
Arranglen Lodge Ltd		2,006,537
Health	1,997,841	
Social Services and Housing	8,696	
Arrow Lakes Hospital Society		2,002,318
Health	2,002,318	
Arrow Lakes School District 10		6,785,904
Education	6,739,395	
Lottery Fund	3,500	
Social Services and Housing	43,009	
Arrowsmith Baptist Church		21,654
Education	21,654	
Arrowsmith Lodge		1,158,934
Health	1,158,934	
Arsenault, R		17,557
Social Services and Housing	17,557	
Art Gallery of Greater Victoria		227,500
Lottery Fund	227,500	
Art Gallery of South Okanagan		21,250
Municipal Affairs, Recreation and Culture	21,250	
Artaban Training Centre Association		10,741
Social Services and Housing	10,741	
Arthritis Society, The		2,527,423
Health	2,510,003	
Social Services and Housing	17,420	
Arthur, S		11,526
Social Services and Housing	11,526	
Arts Club Theatre of Vancouver Society		267,500
Lottery Fund	267,500	
Arts Council of New Westminster		10,995
Lottery Fund	10,995	
Arts Council of Surrey & District		16,225
Lottery Fund	16,225	
Arvand Investment Corp		683,132
Health	683,132	
Asham & D Asham, J		83,471
Social Services and Housing	83,471	
Ashcroft & District Chamber of Commerce		30,421
Social Services and Housing	30,421	
Ashcroft & District Curling Club		21,526
Lottery Fund	21,526	
Ashcroft & District General Hospital		2,442,285
Health	2,430,359	
Social Services and Housing	11,926	
Ashcroft–Cache Creek Daycare Society		45,549
Social Services and Housing	45,549	
Ashcroft–Cache Creek Regional Golf & Country Club		22,947
Social Services and Housing	22,947	
Ashford, D		25,532
Social Services and Housing	25,532	
Asia Hotel		13,148
Social Services and Housing	13,148	
Asia Pacific Foundation of Canada		200,000
International Business and Immigration	200,000	
Ask Seniors Project		220,443
Health	220,443	
Askew's Food Services Ltd		22,637
Social Services and Housing	22,637	
Asselin, G		31,675
Health	16,189	
Social Services and Housing	15,486	
Assembly of B C Arts Councils		70,000
Lottery Fund	70,000	
Assion, R		13,073
Social Services and Housing	13,073	
Assmans Funeral Chapel Ltd		14,370
Social Services and Housing	14,370	
Associated Boards of Health of B C		70,000
Health	70,000	
Associated Respiratory Services		162,166
Health	2,641	
Social Services and Housing	159,525	
Association Des Parents Du Programme Cadre Du Francais		200,250
Education	200,250	
Association for Christian Education of Prince George		433,637
Education	433,637	
Association for Parent Education & Assessment		527,534
Social Services and Housing	527,534	
Association of B C Grape Growers		46,421
Agriculture and Fisheries	46,421	
Association of B C Professional Foresters		40,200
Forests	40,200	
Association of Book Publishers of B C		51,000
Municipal Affairs, Recreation and Culture	51,000	
Association of Canadian Mountain Guides		100,000
Regional and Economic Development	100,000	
Association of Christian High Schools In B C		645,400
Education	645,400	
Association of Neighborhood Houses of Greater Vancouver		2,389,686
Health	2,014,942	
Social Services and Housing	374,744	
Association of Professional Biologists of B C		30,000
Environment	30,000	
Association of Professional Engineers of B C		25,100
Energy, Mines and Petroleum Resources	100	
Municipal Affairs, Recreation and Culture	25,000	
Astoria Hotel		11,836
Social Services and Housing	11,836	
Atira Transitional House Society		169,819
Social Services and Housing	169,819	
Atkins, V V		11,448
Health	11,448	
Atkinson, T		19,099
Agriculture and Fisheries	19,099	
Atlin District Airport Association		25,000
Transportation and Highways	25,000	
Atlin Recreation Centre		274,735
Lottery Fund	271,835	
Municipal Affairs, Recreation and Culture	2,900	
Atrium Landesign Ltd		22,708
Social Services and Housing	22,708	
Attwood, V		22,670
Social Services and Housing	22,670	
Atwood, M		20,456
Social Services and Housing	20,456	
Aube, N, Dr		97,689
Health	85,646	
Social Services and Housing	713	
Solicitor General	11,330	
Augustine & E Augustine, D		14,960
Social Services and Housing	14,960	
Aumar Ventures Ltd		79,663
Health	54,926	
Social Services and Housing	24,737	
Aunt Julies Daycare Centre		38,042
Social Services and Housing	38,042	
Aurora Society, The		299,288
Labour and Consumer Services	260,098	
Social Services and Housing	39,190	
Austen & L Austen, D		30,219
Social Services and Housing	30,219	
Austin Motor Hotel		12,002
Social Services and Housing	12,002	
Austin, A		15,768
Social Services and Housing	15,768	
Austin, L		33,878

	Ministry $	Total $
Health	23,526	
Social Services and Housing	10,352	
Austin, L		22,559
Health	22,559	
Avery, G R, Dr		10,550
Health	8,299	
Labour and Consumer Services	2,196	
Social Services and Housing	55	
Avonlea House		324,454
Health	213,082	
Social Services and Housing	111,372	
Avulis, C		24,512
Social Services and Housing	24,512	
Awassis Home Society		24,414
Social Services and Housing	24,414	
Axis Mime Theatre Society		46,808
Lottery Fund	39,500	
Social Services and Housing	7,308	
B & C Meats (1988) Ltd		13,119
Social Services and Housing	13,119	
B C & Yukon Chamber of Mines		15,000
Energy, Mines and Petroleum Resources	15,000	
B C & Yukon Heart Foundation		225,000
Lottery Fund	225,000	
B C 4–H Provincial Council		53,000
Agriculture and Fisheries	48,000	
Labour and Consumer Services	5,000	
B C Advanced Systems Foundation		2,649,358
Advanced Education, Training and Technology	2,649,358	
B C Agricultural Research & Development Corporation		195,210
Agriculture and Fisheries	195,210	
B C Amateur Athletics Association		356,210
Lottery Fund	356,210	
B C Amateur Baseball Association		194,000
Lottery Fund	194,000	
B C Amateur Boxing Association		48,070
Lottery Fund	48,070	
B C Amateur Football Association		34,500
Lottery Fund	34,500	
B C Amateur Hockey Association		285,200
Lottery Fund	285,200	
B C Amateur Softball Association		565,168
Lottery Fund	426,668	
Municipal Affairs, Recreation and Culture	138,500	
B C Amateur Synchronized Swimming Association		95,600
Lottery Fund	95,600	
B C Aquaculture Research & Development Council		25,800
Agriculture and Fisheries	25,000	
Solicitor General	800	
B C Archery Association		41,500
Lottery Fund	41,500	
B C Assessment Authority		6,250,000
Municipal Affairs, Recreation and Culture	6,250,000	
B C Association for Community Living		69,220
Education	700	
Health	9,200	
Lottery Fund	49,262	
Social Services and Housing	10,058	
B C Association for Regenerative Agriculture		18,378
Agriculture and Fisheries	18,378	
B C Association of Agricultural Fairs & Exhibitions		37,150
Agriculture and Fisheries	37,150	
B C Association of Indian Friendship		118,320
Labour and Consumer Services	21,600	
Native Affairs	92,000	
Social Services and Housing	4,720	
B C Association of Police Affiliated Victim/Witness Services		20,825
Lottery Fund	825	
Solicitor General	20,000	
B C Association of Private Care Facilities		543,008
Health	543,008	
B C Association of Teachers of Modern Languages		10,000
Education	10,000	
B C Aviation Council		115,000
Transportation and Highways	115,000	
B C Aviation Museum		38,334
Lottery Fund	38,334	
B C Badminton Association		100,700
Lottery Fund	100,700	
B C Blind Sports & Recreation		71,000
Lottery Fund	71,000	
B C Blueberry Co–Operative Association		94,240
Agriculture and Fisheries	94,240	
B C Borstal Association		144,304
Labour and Consumer Services	83,848	
Solicitor General	60,456	
B C Cancer Agency		66,024,704
Health	66,023,994	
Social Services and Housing	710	
B C Cancer Foundation		10,050
Health	10,000	
Social Services and Housing	50	
B C Cattlemens Association		231,628
Agriculture and Fisheries	231,628	
B C Centre for International Education		103,440
Advanced Education, Training and Technology	103,440	
B C Certified Seed Potato Growers Association		28,729
Agriculture and Fisheries	28,729	
B C Chamber of Commerce		96,000
Education	1,000	
Regional and Economic Development	95,000	
B C Childrens Hospital		81,784,036
Education	1,000	
Health	81,403,408	
Social Services and Housing	379,628	
B C Childrens Hospitals Miracle Network Telethon		140,000
Lottery Fund	140,000	
B C Choral Federation		12,500
Lottery Fund	12,500	
B C Coalition of People with Disabilities		12,100
Attorney General	9,200	
Lottery Fund	2,900	
B C Coast Vegetable Co–Operative Association		121,242
Agriculture and Fisheries	121,242	
B C College of Teachers		25,000
Education	25,000	
B C Confederation of Parent Advisory Councils		144,815
Education	144,815	
B C Conservation Foundation		688,761
Environment	2,500	
Parks	5,000	
Social Services and Housing	681,261	
B C Corporation of the Seventh–Day Adventist Church		2,384,813
Education	2,384,813	
B C Council for the Family		478,800
Government Management Services	10,000	
Health	298,000	
Social Services and Housing	170,800	
B C Courthouse Library Society		153,410
Attorney General	153,410	
B C Cricket Association		13,500
Lottery Fund	13,500	
B C Crime Prevention Association		12,000
Solicitor General	12,000	
B C Criminal Justice Association		20,750
Solicitor General	20,750	
B C Custom Car Association		313,128
Lottery Fund	303,462	
Regional and Economic Development	9,666	
B C Dairy Herd Improvement Services		576,307
Agriculture and Fisheries	576,307	
B C Deaf Sports Federation		23,900
Lottery Fund	23,900	

	Ministry $	Total $
B C Debris Control Board		180,000
Forests	180,000	
B C Deer Farmers Association		44,565
Agriculture and Fisheries	44,565	
B C Drug & Poison Information Centre		97,095
Health	97,095	
B C F A Fur Industry Stabilization Fund		1,687,000
Agriculture and Fisheries	1,687,000	
B C Farm Machinery & Agricultural Museum		19,792
Lottery Fund	5,257	
Social Services and Housing	14,535	
B C Federation of Foster Parents Association–Region F		34,824
Social Services and Housing	34,824	
B C Federation of Foster Parents Association–Region G		14,250
Social Services and Housing	14,250	
B C Federation of Foster Parents Association–Region H		19,044
Social Services and Housing	19,044	
B C Federation of Foster Parents Association–Region D		10,425
Social Services and Housing	10,425	
B C Federation of Foster Parents Association–Region 7 East		10,415
Social Services and Housing	10,415	
B C Federation of Foster Parents Association–Region A		22,190
Social Services and Housing	22,190	
B C Federation of Foster Parents Association–Region C4A		21,390
Social Services and Housing	21,390	
B C Federation of Foster Parents Association		483,295
Social Services and Housing	483,295	
B C Federation of Foster Parents Association–Region K		98,743
Social Services and Housing	98,743	
B C Federation of Foster Parents Association–Region B		47,424
Social Services and Housing	47,424	
B C Federation of Foster Parents Association–Region J		29,998
Social Services and Housing	29,998	
B C Federation of Foster Parents Association–Headquarters		95,511
Social Services and Housing	95,511	
B C Fencing Association		56,500
Lottery Fund	56,500	
B C Festival of the Arts Society		800,000
Lottery Fund	800,000	
B C Field Hockey Association		88,100
Lottery Fund	88,100	
B C Film		5,000,000
Lottery Fund	5,000,000	
B C Firefighters Museum Society		22,843
Social Services and Housing	22,843	
B C Fishing Resorts & Outfitters Association		46,000
Regional and Economic Development	6,000	
Tourism	40,000	
B C Flatwater Canoeing Association		48,180
Lottery Fund	48,180	
B C Food Processors Association		25,500
Agriculture and Fisheries	25,500	
B C Forest Museum		486,700
Forests	30,000	
Municipal Affairs, Recreation and Culture	451,239	
Social Services and Housing	5,461	
B C Forestry Association		241,227
Forests	240,712	
Social Services and Housing	515	
B C Friends of Schizophrenics		18,385
Health	15,157	
Labour and Consumer Services	2,300	
Lottery Fund	928	
B C Fruit Growers Association		158,909
Agriculture and Fisheries	158,909	
B C Furnace Service Ltd		19,131
Social Services and Housing	19,131	
B C Games		3,000,000
Lottery Fund	3,000,000	
B C Gas Inc		1,879,787
Energy, Mines and Petroleum Resources	1,879,787	
B C Golf Association		34,000
Lottery Fund	34,000	
B C Government Employees Cafeteria Association Community Daycare Centre		29,731
Social Services and Housing	29,731	
B C Grain Producers Association		112,059
Agriculture and Fisheries	112,059	
B C Greenhouse Vegetable Research Council		86,150
Agriculture and Fisheries	86,150	
B C Gymnastic Association		102,500
Lottery Fund	102,500	
B C Handgun Association		10,820
Lottery Fund	10,820	
B C Hazardous Waste Management Corp		2,892,353
Environment	2,892,353	
B C Head Injury Association		64,755
Health	64,755	
B C Health Association		1,306,864
Health	1,306,864	
B C Health Care Research Foundation		12,056,494
Advanced Education, Training and Technology	1,472,549	
Labour and Consumer Services	133,945	
Lottery Fund	10,450,000	
B C Health Care Risk Management Society		5,346,177
Health	5,346,177	
B C Health Care Systems Society		5,111,816
Health	5,111,816	
B C Healthy Communities Provincial Steering Committee		40,000
Health	40,000	
B C Heritage Trust		2,550,000
Lottery Fund	2,550,000	
B C Hog Marketing Commission		25,267
Agriculture and Fisheries	25,267	
B C Housing Management Commission		31,843,365
Health	212,225	
Social Services and Housing	31,631,140	
B C Hydro & Power Authority		14,145
Environment	6,250	
Health	7,771	
Social Services and Housing	124	
B C Institute of Technology		77,602,785
Advanced Education, Training and Technology	77,591,481	
Government Management Services	10,500	
Lottery Fund	304	
Social Services and Housing	500	
B C Institute on Family Violence Society		166,400
Government Management Services	10,000	
Health	156,400	
B C Interior Arabian Horse Association		10,150
Lottery Fund	10,150	
B C International Commercial Arbitration Centre		385,600
Attorney General	600	
International Business and Immigration	385,000	
B C Judo Association		89,930
Lottery Fund	89,930	
B C Lacrosse Association		71,000
Lottery Fund	71,000	
B C Library Association		217,000
Lottery Fund	217,000	
B C Library Trustees Association		44,616
Lottery Fund	44,616	
B C Lions Alumni Association		20,000
Labour and Consumer Services	20,000	
B C Lions Society for Crippled Children		242,877
Lottery Fund	233,989	
Social Services and Housing	8,888	
B C Long Term Care Association		40,000

	Ministry $	Total $
Health	40,000	
B C Lung Association		75,000
Lottery Fund	75,000	
B C Medical Association		248,348
Health	244,873	
Lottery Fund	3,475	
B C Medical Equipment Ltd		420,554
Health	19,445	
Social Services and Housing	401,109	
B C Mental Health Society		91,684,437
Health	91,184,750	
Social Services and Housing	499,687	
B C Mobility Opportunities Society		14,006
Lottery Fund	14,006	
B C Motion Picture Association		47,940
Lottery Fund	12,940	
Municipal Affairs, Recreation and Culture	35,000	
B C Museums Association		102,000
Energy, Mines and Petroleum Resources	2,000	
Municipal Affairs, Recreation and Culture	100,000	
B C Muslim Association		120,406
Education	104,514	
Lottery Fund	5,000	
Social Services and Housing	10,892	
B C Netball Association		27,500
Lottery Fund	27,500	
B C Neurological Group Home Society		193,000
Health	193,000	
B C Nursery Trades Association		46,266
Agriculture and Fisheries	46,266	
B C Olympics of the Mind Association		20,000
Lottery Fund	20,000	
B C Parents in Crisis Society		115,900
Health	4,130	
Social Services and Housing	111,770	
B C Parkinsons Disease Association		14,287
Health	14,287	
B C Pavilion Corp		4,798,000
Tourism	4,798,000	
B C Peace River Grain Industry Development Council		175,896
Agriculture and Fisheries	175,896	
B C Pharmacist Society		190,701
Health	190,701	
B C Primary Teachers' Conference Fund		10,000
Education	10,000	
B C Principals/Vice Principals Association		177,260
Education	173,900	
Social Services and Housing	3,360	
B C Provincial Womens Institute		26,726
Agriculture and Fisheries	26,726	
B C Public Health Association		50,000
Health	50,000	
B C Racing Commission		8,193,603
Solicitor General	8,193,603	
B C Racquetball Association		23,500
Lottery Fund	23,500	
B C Rail Ltd		8,039,169
Social Services and Housing	689	
Transportation and Highways	8,038,480	
B C Recreation & Parks Association		107,000
Municipal Affairs, Recreation and Culture	107,000	
B C Regional Hospital Districts Financing Authority		76,099,459
Health	76,099,459	
B C Rehabilitation Society		223,094
Health	79,092	
Lottery Fund	3,870	
Social Services and Housing	140,132	
B C Rehabilitation Society–G F Strong Rehabilitation Centre		15,185,120
Health	15,185,120	
B C Rehabilitation Society–Pearson Hospital		14,910,608
Health	14,910,608	
B C Research Corp		1,502,000
Advanced Education, Training and Technology	1,500,000	
Tourism	2,000	
B C Rhythmic Sportive Gymnastic Federation		42,250
Lottery Fund	42,250	
B C Ringette Association		43,500
Lottery Fund	43,500	
B C Rugby Union		87,500
Lottery Fund	87,500	
B C Safety Council		168,861
Solicitor General	168,861	
B C Sailing Association		137,900
Lottery Fund	137,900	
B C School Sports		184,410
Lottery Fund	184,410	
B C School Trustees Association		85,000
Education	85,000	
B C Seniors Games Society		90,473
Lottery Fund	1,723	
Municipal Affairs, Recreation and Culture	88,750	
B C Soccer Association		156,450
Municipal Affairs, Recreation and Culture	156,450	
B C Society for Human/Animal Interaction		15,987
Solicitor General	15,987	
B C Society for the Prevention of Cruelty to Animals		136,191
Agriculture and Fisheries	40,000	
Lottery Fund	83,333	
Social Services and Housing	12,858	
B C Space Sciences Society		54,335
Lottery Fund	54,335	
B C Special Olympics Society		29,652
Lottery Fund	29,652	
B C Speed Skating Association		76,500
Lottery Fund	76,500	
B C Sport Parachuting Council		15,500
Lottery Fund	15,500	
B C Sports Hall of Fame		570,000
Lottery Fund	570,000	
B C Squash Racquets Association		59,000
Lottery Fund	59,000	
B C Stevens Co Ltd, The		11,233
Social Services and Housing	11,233	
B C Student Loans		10,316,684
Advanced Education, Training and Technology	10,316,684	
B C Summer Swimming Association		39,496
Lottery Fund	32,500	
Social Services and Housing	6,996	
B C Synod of the Evangelical Lutheran Church in Canada, The		48,192
Solicitor General	48,192	
B C Systems Corp		3,800,000
Finance and Corporate Relations	3,800,000	
B C Table Tennis Association		48,100
Lottery Fund	48,100	
B C Teachers Federation		216,046
Education	211,046	
Lottery Fund	5,000	
B C Tenpin Federation		24,450
Lottery Fund	24,450	
B C Touring Council		65,500
Municipal Affairs, Recreation and Culture	65,500	
B C Trade Development Corp		11,314,500
International Business and Immigration	11,314,500	
B C Trampoline & Acrosport Federation		25,500
Lottery Fund	25,500	
B C Transit		224,541,352
Labour and Consumer Services	10,000	
Social Services and Housing	8,442,192	
Transportation and Highways	216,089,160	
B C Transplant Society		7,768,185
Health	7,768,185	
B C Trappers Association		52,000
Environment	37,000	
Native Affairs	15,000	
B C Triathlon Association		27,000

	Ministry $	Total $
Lottery Fund	27,000	
B C Trout Farmers Association		10,000
Agriculture and Fisheries	10,000	
B C Turkey Association		28,827
Agriculture and Fisheries	28,827	
B C Volleyball Association		178,080
Lottery Fund	178,080	
B C Water Polo Association		87,084
Lottery Fund	87,084	
B C Water Ski Association		10,000
Lottery Fund	10,000	
B C Weightlifting Association		58,380
Lottery Fund	58,380	
B C Wildlife Federation		22,500
Environment	19,000	
Lottery Fund	3,500	
B C Womens Field Hockey Federation		138,820
Lottery Fund	138,820	
B C Wrestling Association		138,085
Lottery Fund	138,085	
B C Year of Music Society		8,000,000
Lottery Fund	8,000,000	
Babyland Diaper Service		23,567
Social Services and Housing	23,567	
Bacon, D		13,620
Social Services and Housing	13,620	
Baerg & D Baerg, C		34,363
Social Services and Housing	34,363	
Baerg, A		20,016
Social Services and Housing	20,016	
Baier & J Baier, R		24,343
Health	4,654	
Social Services and Housing	19,689	
Bailey & J Bailey, T		31,800
Social Services and Housing	31,800	
Bailey & R Bailey, W		44,776
Social Services and Housing	44,776	
Bailey, E		17,669
Social Services and Housing	17,669	
Baillie Community Care Corp–Maplewood Manor		1,057,508
Health	870,208	
Social Services and Housing	187,300	
Baillie Residence No 1		91,811
Health	91,811	
Baillie Residence No 2		68,221
Health	68,221	
Bains & Sewa Bains, Amar		121,266
Agriculture and Fisheries	121,266	
Baird, L D, Dr		55,876
Labour and Consumer Services	55,876	
Baker Inc, R P, Dr		11,744
Social Services and Housing	64	
Solicitor General	11,680	
Baker Inc, V, Dr		64,340
Health	64,340	
Baker Memorial Hospital Society, G R		9,324,255
Health	9,324,255	
Baker Memorial Hospital, G R		37,515
Health	322	
Social Services and Housing	37,193	
Baker, P P		29,015
Health	15,197	
Social Services and Housing	13,818	
Bakerview Rest Home		253,772
Social Services and Housing	253,772	
Balfour House Inc		378,856
Health	320,780	
Social Services and Housing	58,076	
Balfour Recreation Commission		83,654
Municipal Affairs, Recreation and Culture	400	
Social Services and Housing	83,254	
Ball, P		27,592
Health	19,846	
Social Services and Housing	7,746	

	Ministry $	Total $
Ballard Power Systems Inc		1,578,024
Advanced Education, Training and Technology	1,320,712	
Regional and Economic Development	257,312	
Ballard, K		14,740
Social Services and Housing	14,740	
Ballet Pacific B C Society		215,000
Lottery Fund	215,000	
Balmoral Hotel		73,031
Social Services and Housing	73,031	
Baltic Farms Ltd		17,664
Agriculture and Fisheries	17,664	
Bambi Enterprises Ltd		17,288
Social Services and Housing	17,288	
Banae, S		10,178
Social Services and Housing	10,178	
Banavern Manor Ltd		89,384
Social Services and Housing	89,384	
Banton, S		30,864
Social Services and Housing	30,864	
Baptist Union of Western Canada		72,561
Solicitor General	72,561	
Baranyi, K, Dr		27,544
Solicitor General	27,544	
Barbo's Family Day Care		16,690
Social Services and Housing	16,690	
Barclay Lodge		63,808
Social Services and Housing	63,808	
Barker & C Barker, R		17,256
Social Services and Housing	17,256	
Barker, J		27,762
Social Services and Housing	27,762	
Barker, M		26,190
Social Services and Housing	26,190	
Barnes, B		61,707
Social Services and Housing	61,707	
Barnes, D S, Dr		17,696
Health	17,696	
Barnes, P		24,130
Social Services and Housing	24,130	
Barnett, J		19,816
Social Services and Housing	19,816	
Barnscher, J		13,975
Social Services and Housing	13,975	
Barrett, S		20,400
Social Services and Housing	20,400	
Barriere & District Health Society		260,763
Health	260,763	
Barriere & Little Fort Television Improvement Society		15,897
Lottery Fund	15,897	
Barriere Curling Rink		11,289
Lottery Fund	11,289	
Barrow, B H		38,349
Social Services and Housing	38,349	
Barry, F A, Dr		25,125
Social Services and Housing	190	
Solicitor General	24,935	
Barry, S		86,562
Social Services and Housing	86,562	
Barthos, T		10,045
Solicitor General	10,045	
Basketball B C		210,010
Lottery Fund	650	
Municipal Affairs, Recreation and Culture	209,360	
Bassingthwaighte		51,740
Health	51,740	
Bastion Auto Sales Ltd		11,760
Social Services and Housing	11,760	
Bateman, J		66,820
Social Services and Housing	66,820	
Battered Womens Support Services		128,950
Attorney General	128,950	
Bavaria South Peace Farms Ltd		21,694
Agriculture and Fisheries	21,694	
Bay Optical		11,083

	Ministry $	Total $
Social Services and Housing	11,083	
Bay, The		25,979
Social Services and Housing	25,979	
Beach, G		47,697
Social Services and Housing	47,697	
Beacock, B		117,322
Social Services and Housing	117,322	
Beacon Garden Early Childhood Centre		57,778
Social Services and Housing	57,778	
Beacon Hill Childrens Farm		11,454
Social Services and Housing	11,454	
Beacon Hill Lodge		361,959
Health	354,587	
Social Services and Housing	7,372	
Beacon Hill Lodges Inc–James Bay		3,925,981
Health	3,925,981	
Beacon Hill Lodges Inc–West Vancouver		4,836,775
Health	4,836,775	
Beacon Hill Villa		1,039,775
Health	1,039,775	
Beacon Hotel		10,561
Social Services and Housing	10,561	
Bear Lake Community Commission		10,000
Lottery Fund	10,000	
Beas Manor		109,509
Health	66,070	
Social Services and Housing	43,439	
Beaton, O L		15,840
Social Services and Housing	15,840	
Beattie Coflin & Associates		36,275
Health	34,785	
Social Services and Housing	1,490	
Beatty, E J, Dr		24,783
Social Services and Housing	24,783	
Beau Vista Enterprises Ltd		81,662
Social Services and Housing	81,662	
Beauchamp, E L		12,456
Social Services and Housing	12,456	
Beaufort Association for the Mentally Handicapped		195,049
Social Services and Housing	195,049	
Beaume & A Beaume, B		22,768
Social Services and Housing	22,768	
Beausoleil & S Beusoleil, M		964,917
Social Services and Housing	964,917	
Beausoleil Learning for Living Centre		77,753
Social Services and Housing	77,753	
Beauvale Dairys		20,604
Agriculture and Fisheries	20,604	
Beaver Creek Community Club		40,834
Lottery Fund	40,834	
Beaver Foods Ltd		427,571
Solicitor General	427,571	
Beaver Lodge		91,004
Social Services and Housing	91,004	
Beaver Point Hall Committee		10,345
Lottery Fund	10,345	
Beaver Valley Golf & Recreation Society		445,851
Lottery Fund	220,000	
Social Services and Housing	225,851	
Beaver Valley Public Library Association		17,222
Municipal Affairs, Recreation and Culture	17,222	
Beck, K A		25,552
Social Services and Housing	25,552	
Beck, R		15,133
Social Services and Housing	15,133	
Beckett, K		44,881
Social Services and Housing	44,881	
Beckley Farm Lodge		1,470,801
Health	1,463,055	
Social Services and Housing	7,746	
Beckley Farm Lodge Adult Day Care		108,817
Health	108,817	
Beckow, P		36,338
Social Services and Housing	36,338	

	Ministry $	Total $
Beddows & I Beddows, C		94,422
Social Services and Housing	94,422	
Beech, G		11,184
Social Services and Housing	11,184	
Beech, J		39,582
Social Services and Housing	39,582	
Beehive Manor		168,575
Health	99,269	
Social Services and Housing	69,306	
Beenan, L		20,016
Social Services and Housing	20,016	
Begbie Guest House		173,201
Health	123,622	
Social Services and Housing	49,579	
Belair Resthome		610,037
Health	608,681	
Social Services and Housing	1,356	
Belaire Womens Society		21,856
Labour and Consumer Services	21,856	
Belanger Enterprises Ltd		414,365
Health	218,540	
Social Services and Housing	195,825	
Belfry Theatre Society		93,966
Lottery Fund	85,500	
Social Services and Housing	8,466	
Beliveau, E		18,654
Social Services and Housing	18,654	
Bell & K Bell, L		13,260
Social Services and Housing	13,260	
Bell, D		87,770
Social Services and Housing	87,770	
Bell, J		20,016
Social Services and Housing	20,016	
Bell, M		40,711
Social Services and Housing	40,711	
Bella Coola Community Support Society		108,034
Labour and Consumer Services	81,400	
Lottery Fund	2,159	
Social Services and Housing	24,475	
Bella Coola Fair Association		13,722
Agriculture and Fisheries	1,452	
Lottery Fund	12,270	
Bella Coola General Hospital		1,190,017
Health	1,190,017	
Bella Coola Home Support Society		124,838
Health	124,065	
Social Services and Housing	773	
Bella Coola Medical Group		10,530
Health	10,530	
Bella Coola Valley Child Care Society		55,355
Social Services and Housing	55,355	
Bella Vue Guest Home (1988) Ltd		141,909
Health	106,232	
Social Services and Housing	35,677	
Bellvau, R		26,169
Social Services and Housing	26,169	
Belmont Park Preschool Society		26,078
Lottery Fund	14,670	
Social Services and Housing	11,408	
Benjamin Residence, J		594,601
Health	594,601	
Benn, H		20,421
Health	12,675	
Social Services and Housing	7,746	
Bentley, M		99,072
Health	68,840	
Social Services and Housing	30,232	
Bentzon, E R		13,223
Social Services and Housing	13,223	
Berezan & C Berezan, R		14,977
Social Services and Housing	14,977	
Berg & D Berg, B		175,670
Social Services and Housing	175,670	
Berg Group Home, Diana		29,144
Social Services and Housing	29,144	

	Ministry $	Total $
Berg, D		140,472
Social Services and Housing	140,472	
Berg, S		99,841
Social Services and Housing	99,841	
Berge Enterprises		38,709
Agriculture and Fisheries	38,709	
Berge Farms Ltd		11,813
Agriculture and Fisheries	11,813	
Bergen, D		15,642
Health	15,642	
Bergink, H		55,450
Lottery Fund	55,450	
Bergmann & A Bergmann, E		29,361
Health	29,361	
Berkes, L		41,769
Social Services and Housing	41,769	
Berta & C Berta, J		25,191
Social Services and Housing	25,191	
Berto, A		16,884
Health	16,884	
Beschetznick & T Beschetznick, P		31,533
Social Services and Housing	31,533	
Best Cost Foods Ltd		17,786
Social Services and Housing	17,786	
Best Value Optical Ltd		13,831
Social Services and Housing	13,831	
Best, E		18,124
Health	18,124	
Bethany Home (1990) Ltd		426,651
Health	421,461	
Social Services and Housing	5,190	
Bethel Chapel Society		26,544
Education	26,544	
Bethel Christian School		21,638
Education	21,638	
Bethesda Home		1,363,175
Social Services and Housing	1,363,175	
Bethesda the Christian Association for Handicapped People		139,121
Health	139,121	
Better Business Bureau of the Mainland of B C		18,419
Social Services and Housing	18,419	
Better Business Bureau of Vancouver Island		32,872
Lottery Fund	22,337	
Social Services and Housing	10,535	
Beverly Lodge		179,578
Health	117,910	
Social Services and Housing	61,668	
Biathlon B C		18,000
Lottery Fund	18,000	
Bibby, A D		11,925
Solicitor General	11,925	
Bible Fellowship Missionary Society		141,805
Education	141,805	
Bible Truth Society of Canada		32,800
Education	32,800	
Biccum, W		10,819
Agriculture and Fisheries	10,819	
Bickford Farms Ltd		12,784
Agriculture and Fisheries	12,784	
Bicycling Association of B C		103,135
Lottery Fund	103,135	
Bifano, M		41,504
Social Services and Housing	41,504	
Big Bam Ski Club		15,067
Lottery Fund	15,067	
Big Blocks Daycare Centre		10,676
Social Services and Housing	10,676	
Big Bros & Affiliated Big Sisters of B C		65,000
Lottery Fund	65,000	
Big Brothers & Big Sisters of Victoria		10,750
Social Services and Housing	10,750	
Big Brothers of Greater Vancouver		42,094
Social Services and Housing	42,094	
Big Sisters of B C Lower Mainland		49,895
Lottery Fund	5,983	
Social Services and Housing	43,912	
Bijou, C		28,850
Social Services and Housing	28,850	
Billings, V		18,614
Social Services and Housing	18,614	
Billingsley, B		24,631
Health	24,469	
Social Services and Housing	162	
Billington, L		15,890
Social Services and Housing	15,890	
Binnie, J P K, Dr		65,023
Health	65,023	
Binsch, H		12,895
Agriculture and Fisheries	12,895	
Biomedical Research Centre		245,250
Advanced Education, Training and Technology	245,250	
Birch, A		17,221
Social Services and Housing	17,221	
Birchwood Care Facility Ltd		576,320
Health	388,859	
Social Services and Housing	187,461	
Bird, F		37,815
Social Services and Housing	37,815	
Bishop, W P, Dr		18,712
Health	43	
Labour and Consumer Services	18,608	
Social Services and Housing	61	
Bits & Spurs Saddle Club		21,830
Lottery Fund	21,830	
Bitten & S Kosiancic, H		59,977
Social Services and Housing	59,977	
Bitten, H		10,665
Social Services and Housing	10,665	
Black Top Cabs Ltd		62,056
Social Services and Housing	62,056	
Blair, D		32,442
Social Services and Housing	32,442	
Blakeburn, D		31,554
Social Services and Housing	31,554	
Blanchet, A, Dr		147,903
Health	147,903	
Bland, M P		25,581
Health	5,886	
Social Services and Housing	19,695	
Blanshard Community Centre		31,172
Social Services and Housing	31,172	
Blenheim Lodge		1,968,504
Health	1,953,011	
Social Services and Housing	15,493	
Blenkin, L		21,825
Social Services and Housing	21,825	
Blewett Recreation Society		47,954
Municipal Affairs, Recreation and Culture	400	
Social Services and Housing	47,554	
Blinkhorn, A		39,751
Social Services and Housing	39,751	
Bloch, M		24,360
Health	24,360	
Blue Spruce Cottage Ltd		383,132
Health	231,756	
Social Services and Housing	151,376	
Bluebird Cabs Ltd		27,258
Social Services and Housing	27,258	
Boat Daycare Society		65,139
Social Services and Housing	65,139	
Bodnar, L		35,928
Social Services and Housing	35,928	
Boehmer, A		15,892
Social Services and Housing	15,892	
Boehmer, L		12,284
Social Services and Housing	12,284	
Boettcher, D		29,200
Social Services and Housing	29,200	
Boggaram, B		17,399

	Ministry $	Total $
Social Services and Housing	17,399	
Bolton, B		15,000
Agriculture and Fisheries	15,000	
Bolton, M		17,641
Social Services and Housing	17,641	
Bonin, R		17,954
Health	8,204	
Social Services and Housing	9,750	
Bonistar Enterprises Ltd		13,447
Health	5,808	
Social Services and Housing	7,639	
Bonnie Bairns Daycare		32,445
Social Services and Housing	32,445	
Bonnie Lee Place		38,151
Health	30,405	
Social Services and Housing	7,746	
Bonnymuir Lodge Ltd		921,173
Health	786,926	
Social Services and Housing	40,323	
Solicitor General	93,924	
Bonnys Taxi Ltd		15,970
Health	409	
Social Services and Housing	15,561	
Booth Medical Inc, Barry F		50,688
Health	50,688	
Booth, K F		11,250
Solicitor General	11,250	
Borek Holdings 1975 Ltd		53,710
Agriculture and Fisheries	53,710	
Borek, K		10,930
Agriculture and Fisheries	10,930	
Borg, R		21,629
Social Services and Housing	21,629	
Borthwikk, L		53,334
Social Services and Housing	53,334	
Bosomworth, N		27,402
Social Services and Housing	27,402	
Boudin, H M, Dr		29,530
Health	29,530	
Boudreau & E Jang, N		29,547
Social Services and Housing	29,547	
Boudreau, G		80,473
Social Services and Housing	80,473	
Boundary Family & Individual Services Society		205,650
Government Management Services	10,000	
Health	26,000	
Labour and Consumer Services	68,137	
Social Services and Housing	101,513	
Boundary Home Support Service Association		428,208
Health	427,917	
Social Services and Housing	291	
Boundary Hospital		18,400
Social Services and Housing	18,400	
Boundary Hospital Society		4,223,581
Health	4,223,581	
Boundary Lodge		573,316
Health	573,316	
Boundary Museum Society		32,982
Lottery Fund	16,605	
Social Services and Housing	16,377	
Boundary Regional Recreation Commission		37,400
Lottery Fund	37,000	
Municipal Affairs, Recreation and Culture	400	
Boundary Senior Citizens Housing Society		23,119
Health	936	
Social Services and Housing	22,183	
Boundary Union Board of Health		39,422
Health	39,422	
Bountiful Elementary–Secondary School Society		352,952
Education	348,255	
Lottery Fund	4,697	
Boutin, R		55,678
Health	55,678	
Bowden, C, Dr		28,854
Health	28,854	
Bowden, N M		22,990
Social Services and Housing	22,990	
Bowen Park After School Care		13,157
Social Services and Housing	13,157	
Bowey & K Francis, J		25,384
Social Services and Housing	25,384	
Bowick, M		11,241
Social Services and Housing	11,241	
Bowling Federation of B C		37,725
Lottery Fund	37,725	
Bowman, A		39,817
Social Services and Housing	39,817	
Boy Scouts of Canada		74,863
Lottery Fund	55,000	
Social Services and Housing	19,863	
Boychuk, L		74,663
Social Services and Housing	74,663	
Boyds Family Daycare		10,147
Social Services and Housing	10,147	
Boyer, D		29,550
Social Services and Housing	29,550	
Boys & Girls Club After School Care		53,551
Social Services and Housing	53,551	
Boys & Girls Club of B C		75,000
Lottery Fund	75,000	
Boys & Girls Club Out of School Care Program		39,383
Social Services and Housing	39,383	
Boys & Girls Club Young Mothers Program		117,067
Social Services and Housing	117,067	
Boys' & Girls' Club of Kamloops		250,090
Labour and Consumer Services	450	
Lottery Fund	846	
Social Services and Housing	248,794	
Boys' & Girls' Club of Nanaimo & District		141,801
Lottery Fund	14,156	
Social Services and Housing	127,645	
Boys' & Girls' Club of Vernon		172,650
Lottery Fund	273	
Social Services and Housing	155,527	
Solicitor General	16,850	
Boys' & Girls' Clubs of Greater Vancouver		950,496
Labour and Consumer Services	492,750	
Social Services and Housing	457,746	
Brada, V		39,020
Health	39,020	
Braddan Private Hospital Ltd		1,354,448
Health	1,345,405	
Social Services and Housing	9,043	
Bradley, C		48,701
Health	48,701	
Bradley, J		18,410
Social Services and Housing	18,410	
Braemaire Park Care Home		224,605
Health	212,361	
Social Services and Housing	12,244	
Braemore Lodge		387,081
Health	261,490	
Social Services and Housing	125,591	
Braendel & R Braendel, P		104,084
Social Services and Housing	104,084	
Brain & L Brain, W		31,946
Social Services and Housing	31,946	
Brain, L		21,067
Social Services and Housing	21,067	
Bralorne–Pioneer Museum Society		26,099
Social Services and Housing	26,099	
Brandiz Hotel		52,841
Social Services and Housing	52,841	
Brannan, D		62,930
Social Services and Housing	62,930	
Brant Villa Day Care Society		43,990
Social Services and Housing	43,990	
Brasfield, C, Dr		13,330
Health	13,330	
Brautigam & W Brautigam, A		46,871

	Ministry $	Total $
Social Services and Housing	46,871	
Breakaway Drug Abuse Society		19,320
Social Services and Housing	19,320	
Breault, D		14,870
Agriculture and Fisheries	14,870	
Breault, F		21,859
Agriculture and Fisheries	21,859	
Breen, D		20,016
Social Services and Housing	20,016	
Brenot Creek Ranch		11,989
Agriculture and Fisheries	11,989	
Brenson Pacific Technologies Ltd		62,040
Social Services and Housing	62,040	
Brentwood College Association		526,428
Education	526,428	
Bridge & G Bridge, V		101,120
Social Services and Housing	101,120	
Bridge, K		27,630
Social Services and Housing	27,630	
Brier Home, Louis		1,580,145
Health	1,580,145	
Brier Hospital, Louis		2,233,400
Health	2,233,400	
Brierton, S G		53,964
Social Services and Housing	53,964	
Brigden, E M		58,386
Health	58,386	
Briggs, R F, Dr		37,866
Health	37,866	
Brigham Lake Dam		33,149
Agriculture and Fisheries	33,149	
Brighouse Preschool Centre		10,276
Social Services and Housing	10,276	
Bright & M Bright, B		11,235
Social Services and Housing	11,235	
Bright Beginnings Daycare & Preschool		17,943
Social Services and Housing	17,943	
Brinded, P, Dr		35,903
Health	35,903	
Brinton & Associates, W E		89,986
Labour and Consumer Services	89,986	
Britannia Beach Historical Society		56,500
Municipal Affairs, Recreation and Culture	56,500	
Britannia Community Services Centre Society		190,146
Social Services and Housing	190,146	
Broadacres Residence		139,281
Social Services and Housing	139,281	
Broader Horizons Adult Day Care		150,829
Health	150,829	
Broadfoot, F D		47,740
Solicitor General	47,740	
Broadhead, M		29,460
Social Services and Housing	29,460	
Broadmoor Baptist Church		10,000
Social Services and Housing	10,000	
Broadmoor Daycare Centre		36,063
Social Services and Housing	36,063	
Broadway Group Day Care Centre		16,712
Social Services and Housing	16,712	
Broadway Pentecostal Care Association		1,947,042
Health	1,947,042	
Broadway Pentecostal Lodge		16,329
Social Services and Housing	16,329	
Broere, H		17,970
Social Services and Housing	17,970	
Brook Manor		478,486
Health	312,273	
Social Services and Housing	166,213	
Brooks, D		77,675
Environment	2,480	
Social Services and Housing	75,195	
Brooks, E		45,664
Social Services and Housing	45,664	
Brooks, G		28,780
Social Services and Housing	28,780	
Brophy & I Brophy, T		77,539
Health	8,265	
Social Services and Housing	69,274	
Brown, B		17,381
Social Services and Housing	17,381	
Brown, C		47,320
Social Services and Housing	47,320	
Brown, D		15,471
Agriculture and Fisheries	14,529	
Social Services and Housing	942	
Brown, D		14,776
Health	14,776	
Brown, L		19,284
Social Services and Housing	19,284	
Brown, R T, Dr		13,330
Labour and Consumer Services	12,967	
Social Services and Housing	363	
Brown, W		23,932
Social Services and Housing	23,932	
Browndale Care Society		1,370,303
Social Services and Housing	1,370,303	
Browning, J J, Dr		54,861
Health	54,861	
Bruce, R		38,478
Social Services and Housing	38,478	
Bruner, G		20,556
Social Services and Housing	20,556	
Bryant, B J		11,220
Social Services and Housing	11,220	
BSB Seventeen Enterprises Ltd		13,938
Social Services and Housing	13,938	
Buchanan Memorial Sunset Lodge		78,105
Health	78,105	
Buchanan, F		25,043
Health	25,043	
Buckeridge, J		12,210
Social Services and Housing	12,210	
Bucklen, P		49,840
Social Services and Housing	49,840	
Bucsis & A Bucsis, A		171,337
Health	115,245	
Social Services and Housing	56,092	
Budgell & J Kams, M		138,864
Social Services and Housing	138,864	
Budgell, M		18,108
Health	18,108	
Budget Pro Painters Inc		16,274
Social Services and Housing	16,274	
Budget Shopping Center Ltd		19,331
Social Services and Housing	19,331	
Bugera, P		10,109
Social Services and Housing	10,109	
Building Safety Advisory Council		45,000
Municipal Affairs, Recreation and Culture	45,000	
Bulkley Lodge		810,934
Health	809,179	
Social Services and Housing	1,755	
Bulkley Lodge Society		263,925
Health	263,925	
Bulkley Valley Aquatic Club		109,259
Lottery Fund	109,259	
Bulkley Valley Child Development Centre Society		192,127
Health	47,757	
Social Services and Housing	144,370	
Bulkley Valley District Hospital		124,638
Health	64,167	
Labour and Consumer Services	60,000	
Social Services and Housing	471	
Bulkley Valley District Hospital Society		5,611,762
Health	5,611,762	
Bulkley Valley Historical & Museum Society		15,263
Municipal Affairs, Recreation and Culture	7,500	
Social Services and Housing	7,763	
Bulkley Valley Rod & Gun Club		25,000

	Ministry $	Total $
Lottery Fund	25,000	
Bulkley Valley School District 54		17,245,807
Education	17,184,036	
Lottery Fund	3,500	
Social Services and Housing	58,271	
Bulkley–Nechako Regional Hospital District		844,588
Health	844,588	
Bull, A		29,607
Health	29,607	
Bulmer Ltd, G R, Dr		16,592
Solicitor General	16,592	
Bumble Bee Day Care Centre		50,151
Social Services and Housing	50,151	
Bundschuh, J		12,514
Agriculture and Fisheries	12,514	
Bunston, W		29,078
Social Services and Housing	29,078	
Burden, A		25,000
Health	25,000	
Burdick, L		34,839
Social Services and Housing	34,839	
Burkinshaw, D		16,201
Social Services and Housing	16,201	
Burnaby Art Gallery		41,161
Municipal Affairs, Recreation and Culture	41,161	
Burnaby Arts Council		23,074
Lottery Fund	20,610	
Social Services and Housing	2,464	
Burnaby Association for the Mentally Handicapped		4,276,202
Health	303,790	
Social Services and Housing	3,972,412	
Burnaby Chamber of Commerce		29,447
Regional and Economic Development	15,000	
Social Services and Housing	14,447	
Burnaby Family Life Institute		129,646
Government Management Services	11,000	
Social Services and Housing	105,326	
Solicitor General	13,320	
Burnaby Hospital		43,602
Health	809	
Social Services and Housing	42,793	
Burnaby Hospital Society		55,413,697
Health	55,413,697	
Burnaby Lakeview Preschool Association		11,534
Lottery Fund	9,929	
Social Services and Housing	1,605	
Burnaby Meals–On–Wheels		21,634
Health	21,634	
Burnaby Multicultural Society		12,360
Labour and Consumer Services	600	
Lottery Fund	11,760	
Burnaby Public Library Board		200,000
Lottery Fund	200,000	
Burnaby Purpose Youth Society		88,920
Social Services and Housing	88,920	
Burnaby Rest Home		226,611
Health	131,779	
Social Services and Housing	94,832	
Burnaby School District 41		97,615,932
Advanced Education, Training and Technology	1,500	
Education	97,410,632	
Health	14,000	
Lottery Fund	5,000	
Social Services and Housing	184,800	
Burnaby Village Museum Association		96,500
Municipal Affairs, Recreation and Culture	96,500	
Burnaby/New Westminster Family Day Care Association		51,868
Social Services and Housing	51,868	
Burns Lake & District Hospital Society		2,902,528
Health	2,902,528	
Burns Lake & District Task Force		11,000
Labour and Consumer Services	11,000	
Burns Lake Christian Supportive Society		16,253
Social Services and Housing	16,253	
Burns Lake Community Development Association		219,125
Health	93,110	
Labour and Consumer Services	65,000	
Social Services and Housing	55,692	
Solicitor General	5,323	
Burns Lake Home Support Society		114,553
Health	100,004	
Social Services and Housing	14,549	
Burns Lake Native Development Corp Ltd		361,680
Native Affairs	361,680	
Burns Lake Public Library Association		17,760
Municipal Affairs, Recreation and Culture	17,760	
Burns Lake School District 55		12,169,327
Education	12,093,042	
Lottery Fund	3,000	
Social Services and Housing	73,285	
Burns, G B, Dr		19,956
Solicitor General	19,956	
Burns, M		24,358
Social Services and Housing	24,358	
Burquitlam Child Care Centre Ltd		164,228
Social Services and Housing	164,228	
Burquitlam Intermediate Care Society/Burquitlam Lions Care Centre		21,327
Lottery Fund	21,327	
Burquitlam Lions Care Centre		1,447,886
Health	1,439,563	
Social Services and Housing	8,323	
Burrard Pharmacy Ltd		21,512
Social Services and Housing	21,512	
Burron, D, Dr		32,077
Health	32,077	
Burrows & W Burrows, L		11,767
Social Services and Housing	11,767	
Burrows, D		79,034
Social Services and Housing	79,034	
Burton & D Keyes, P		187,902
Social Services and Housing	187,902	
Burwood, B		21,121
Social Services and Housing	21,121	
Business Council of B C		25,300
Education	25,300	
Business Information Centre		50,000
Regional and Economic Development	50,000	
Buss, L		20,016
Social Services and Housing	20,016	
Bussey, O		88,281
Social Services and Housing	88,281	
Butcher, K		22,880
Social Services and Housing	22,880	
Butler, K		10,020
Social Services and Housing	10,020	
Butt, J		10,943
Social Services and Housing	10,943	
Butterworth, Y		29,150
Social Services and Housing	29,150	
Buttons & Bows Day Care Centre		51,924
Social Services and Housing	51,924	
Buurmeester, E		40,937
Health	25,445	
Social Services and Housing	15,492	
Buxton Consulting Co		395,583
Social Services and Housing	395,583	
Buy Low Foods Ltd		77,524
Social Services and Housing	77,524	
Byrne, C E, Dr		43,831
Health	43,831	
Byrne, M		180,759
Social Services and Housing	180,759	
C & G Optical Inc		43,674
Social Services and Housing	43,674	
C A P S Nursing Service		42,621
Health	42,621	

	Ministry $	Total $
C K N W Orphans Fund		15,000
Lottery Fund	15,000	
C V C Enterprises Ltd		616,306
Health	581,298	
Social Services and Housing	35,008	
Cabbage Patch, The		10,096
Social Services and Housing	10,096	
Cach Contracting		30,571
Solicitor General	30,571	
Cahoose, V		12,066
Health	8,924	
Social Services and Housing	3,142	
Cairns, J		10,263
Social Services and Housing	10,263	
Caledonia Nordic Ski Club		30,000
Lottery Fund	30,000	
Calixterio, B		27,265
Health	11,773	
Social Services and Housing	15,492	
Calvert, D		76,504
Social Services and Housing	76,504	
Cambie Hospital Inc		1,137,898
Health	1,107,437	
Social Services and Housing	30,461	
Cambie Hotel		14,440
Social Services and Housing	14,440	
Cambridge Personal Care Inc		12,114
Social Services and Housing	12,114	
Cameron Out of School Care Centre		37,383
Social Services and Housing	37,383	
Camosun College		35,349,006
Advanced Education, Training and Technology	35,112,084	
Government Management Services	15,500	
Health	2,200	
Lottery Fund	2,492	
Regional and Economic Development	85,000	
Social Services and Housing	79,782	
Solicitor General	51,948	
Camosun College Bookstore		19,455
Social Services and Housing	19,455	
Camosun College Foundation		76,978
Advanced Education, Training and Technology	76,978	
Camosun College Group Daycare Society		199,002
Social Services and Housing	199,002	
Campbell & M Campbell, J		25,778
Social Services and Housing	25,778	
Campbell Family Care Home		23,456
Health	10,981	
Social Services and Housing	12,475	
Campbell River & District Adult Care Society		79,306
Health	79,306	
Campbell River & District Association for Community Living		1,360,295
Health	292,373	
Lottery Fund	238	
Social Services and Housing	1,067,684	
Campbell River & District Chamber of Commerce		15,351
Regional and Economic Development	15,351	
Campbell River & District General Hospital Society		14,007,733
Health	13,939,483	
Labour and Consumer Services	68,250	
Campbell River & District General Hospital		20,770
Health	606	
Social Services and Housing	20,164	
Campbell River & North Island Transition Society		119,225
Social Services and Housing	119,225	
Campbell River Area Womens Resource Society		21,800
Government Management Services	21,800	
Campbell River Christian School Board		383,431
Education	383,431	
Campbell River Counselling & Crisis Line Services Society		259,151
Attorney General	16,200	
Health	27,936	
Social Services and Housing	215,015	
Campbell River District Museum & Archive Society		45,000
Lottery Fund	45,000	
Campbell River Family Services		82,437
Attorney General	20,000	
Health	62,437	
Campbell River Home Support Services		764,295
Health	701,922	
Social Services and Housing	62,373	
Campbell River School District 72		38,119,346
Advanced Education, Training and Technology	500	
Education	37,968,981	
Lottery Fund	5,000	
Social Services and Housing	144,865	
Campbell River Substance Abuse Prevention		16,000
Labour and Consumer Services	16,000	
Campbell, J		15,418
Agriculture and Fisheries	2,650	
Municipal Affairs, Recreation and Culture	600	
Social Services and Housing	12,168	
Campbell, L		80,895
Social Services and Housing	80,895	
Campbell, P		40,030
Social Services and Housing	40,030	
Campbell, P		20,400
Social Services and Housing	20,400	
Campbell, R		53,346
Social Services and Housing	53,346	
Campbell, S		40,032
Social Services and Housing	40,032	
Campos, L		52,527
Social Services and Housing	52,527	
Campus Kids Daycare		13,144
Social Services and Housing	13,144	
Canada Fresh Distributors		17,868
Social Services and Housing	17,868	
Canada Goose Co–Operative Day Care Society		18,827
Social Services and Housing	18,827	
Canada Mens National Lacrosse Team		25,500
Lottery Fund	25,500	
Canada Safeway Ltd		943,483
Advanced Education, Training and Technology	16,000	
Social Services and Housing	927,483	
Canada Way Care Centre		2,853,538
Health	2,853,538	
Canadian Advanced Technology Association		14,500
Advanced Education, Training and Technology	14,500	
Canadian Advisory Council on Status of Women		16,000
Government Management Services	16,000	
Canadian Airlines International Ltd		44,964
Health	195	
Social Services and Housing	44,769	
Canadian Amateur Diving Association Inc		62,479
Lottery Fund	62,479	
Canadian Amateur Swimming Association		330,415
Municipal Affairs, Recreation and Culture	330,415	
Canadian Association of Chiefs of Police		10,000
Solicitor General	10,000	
Canadian Association of Immersion Teachers		40,000
Education	40,000	
Canadian Automotive Sport Clubs		11,000
Lottery Fund	11,000	
Canadian Broadcasting Corp		10,250
Labour and Consumer Services	10,000	
Tourism	250	
Canadian Cancer Society		680,405
Health	411,000	
Lottery Fund	250,000	
Social Services and Housing	19,405	
Canadian Centre for Creative Technology		35,200
Advanced Education, Training and Technology	14,600	
Education	6,600	
Regional and Economic Development	14,000	
Canadian Centre for Image/Sound Research		100,000

	Ministry $	Total $
Lottery Fund	100,000	
Canadian Comprehensive Auditing Foundation		47,000
Auditor General	47,000	
Canadian Coordinating Office for Health Technology Assessment		40,590
Health	40,590	
Canadian Council of Motor Transport Adminstrators		48,101
Solicitor General	48,101	
Canadian Council of Resource & Environment Ministers		150,146
Environment	150,146	
Canadian Council on Smoking & Health		12,825
Health	12,825	
Canadian Craft Museum Association		40,000
Municipal Affairs, Recreation and Culture	40,000	
Canadian Criminal Justice Association		18,000
Solicitor General	18,000	
Canadian Cystic Fibrosis Foundation		46,828
Health	46,828	
Canadian Deaf Blind & Rubella Association		68,500
Education	68,500	
Canadian Diabetes Association		36,925
Social Services and Housing	36,925	
Canadian Education and Research Society for the Hearing Impaired, The		37,155
Education	29,090	
Social Services and Housing	8,065	
Canadian Education Association, The		40,131
Education	40,131	
Canadian Environmental Industry Association		15,000
Environment	15,000	
Canadian Executive Services Organization		13,384
Regional and Economic Development	13,384	
Canadian Figure Skating Association B C Section		151,612
Lottery Fund	151,612	
Canadian Filmmakers Distribution West		22,000
Lottery Fund	22,000	
Canadian Forest Products Ltd		593,596
Energy, Mines and Petroleum Resources	593,596	
Canadian Foundation for the International Space University		13,000
Advanced Education, Training and Technology	13,000	
Canadian Hemophilia Society		75,470
Health	75,470	
Canadian Hospital Association		155,390
Health	155,390	
Canadian Hostelling Association		64,572
Lottery Fund	64,502	
Social Services and Housing	70	
Canadian Institute for Advanced Research		99,000
Advanced Education, Training and Technology	99,000	
Canadian Institute of Public Health Inspectors		89,450
Health	89,450	
Canadian Institute of the Arts for Young Audiences		172,666
Lottery Fund	172,666	
Canadian International Dragon Boat Festival Society		85,000
Lottery Fund	85,000	
Canadian Judicial Center		39,136
Attorney General	39,136	
Canadian Ladies Golf Association		28,500
Lottery Fund	28,500	
Canadian Law Information Council		38,319
Attorney General	38,319	
Canadian Legion Aid Society		635,000
Lottery Fund	635,000	
Canadian Mental Health Association		2,413,842
Attorney General	23,200	
Health	1,879,808	
Social Services and Housing	510,834	
Canadian Mental Health Association–Kelowna		164,703
Health	106,328	
Lottery Fund	58,375	
Canadian Mental Health Association–100 Mile House		48,287
Health	48,287	
Canadian Modern Pentathlon Association		28,000
Lottery Fund	28,000	
Canadian Music Centre		35,000
Municipal Affairs, Recreation and Culture	35,000	
Canadian National Institute for the Blind		312,446
Education	6,000	
Health	124,790	
Lottery Fund	32,380	
Social Services and Housing	149,276	
Canadian Northern Childrens Festival Society		32,853
Lottery Fund	32,853	
Canadian Paraplegic Association		693,850
Health	378,730	
Social Services and Housing	315,120	
Canadian Parents for French–B C Chapter		27,432
Education	27,432	
Canadian Petroleum Products Institute		15,000
Environment	15,000	
Canadian Professional Munitions Ltd		53,424
Solicitor General	53,424	
Canadian Public Health Association		10,000
Health	10,000	
Canadian Red Cross Society		24,991,974
Education	23,000	
Health	24,879,602	
Municipal Affairs, Recreation and Culture	39,400	
Social Services and Housing	49,972	
Canadian Red Cross Water Safety Service		97,000
Lottery Fund	97,000	
Canadian Reformed School Association		1,340,075
Education	1,340,075	
Canadian Reformed School Association of Smithers		380,919
Education	380,919	
Canadian Reformed School Society of Abbotsford		386,930
Education	386,930	
Canadian Ski Association–B C Section Alpine		313,000
Lottery Fund	313,000	
Canadian Ski Association–B C Section Freestyle		18,500
Lottery Fund	18,500	
Canadian Society for Information Children–Focus on Families		14,496
Social Services and Housing	14,496	
Canadian Society of German Culture		41,334
Lottery Fund	41,334	
Canadian Special Olympics Summer Games 1990		100,000
Lottery Fund	100,000	
Canadian Standards Association		48,600
Health	41,100	
Transportation and Highways	7,500	
Canadian Thoroughbred Horse Society (B C Division)		13,000
Agriculture and Fisheries	13,000	
Canadian Wheelchair Sports Association		122,154
Lottery Fund	103,361	
Social Services and Housing	18,793	
Canapro Employment Trainers Ltd		172,432
Social Services and Housing	172,432	
Canapro Enterprises Ltd		238,317
Social Services and Housing	238,317	
Canaysia Lodge		12,404
Health	12,252	
Social Services and Housing	152	
Candy's Family Daycare		11,961
Social Services and Housing	11,961	
Canola Council of Canada		25,165
Agriculture and Fisheries	25,165	
Capa Lodge		109,825
Health	109,825	
Capilano College		24,093,429
Advanced Education, Training and Technology	23,790,654	

	Ministry $	Total $
Agriculture and Fisheries	65,000	
Education	7,000	
Government Management Services	10,500	
Lottery Fund	200,080	
Social Services and Housing	20,195	
Capilano College Day Care Centre		22,231
Social Services and Housing	22,231	
Capilano Community Services Society		32,304
Social Services and Housing	32,304	
Capilano Rugby Club, The		78,555
Lottery Fund	78,555	
Capital Families Association		11,580
Health	11,580	
Capital Iron & Metals Ltd		13,465
Social Services and Housing	13,465	
Capital Mental Health Association		666,102
Health	666,102	
Capital Regional District		17,169,994
Education	37,565	
Health	13,194,035	
Lottery Fund	65,900	
Municipal Affairs, Recreation and Culture	3,217,141	
Sustainable Environment Fund	655,353	
Capital Regional Hospital District		2,457,275
Health	2,457,275	
Capitol Hill Daycare Society		34,801
Social Services and Housing	34,801	
Capitol Hill Out of School Care Centre		14,891
Social Services and Housing	14,891	
Capitol Hill Specialized Care Home Ltd		177,813
Health	118,926	
Social Services and Housing	58,887	
Capitol Theatre Restoration Society		37,123
Social Services and Housing	37,123	
Cardz Computers Inc		10,537
Social Services and Housing	10,537	
Care Medical Supplies		26,009
Health	475	
Social Services and Housing	25,534	
Care Medical Supplies–Surrey		24,852
Health	732	
Social Services and Housing	24,120	
Care Productions		23,800
Education	23,800	
Care–A–Lot Day Care		27,519
Social Services and Housing	27,519	
Career Options		268,898
Social Services and Housing	268,898	
Cariboo Action Training Society		499,670
Lottery Fund	13,000	
Solicitor General	486,670	
Cariboo Cerebral Palsy Association		458,496
Health	83,784	
Social Services and Housing	374,712	
Cariboo Chilcotin Child Development Centre Association		80,225
Health	41,891	
Lottery Fund	38,334	
Cariboo Child Care Society		100,034
Social Services and Housing	100,034	
Cariboo College		30,438,631
Advanced Education, Training and Technology	30,187,625	
Government Management Services	500	
Lottery Fund	80	
Social Services and Housing	103,859	
Solicitor General	146,567	
Cariboo College Foundation		28,441
Advanced Education, Training and Technology	28,441	
Cariboo Family Enrichment Centre Society		47,936
Government Management Services	8,000	
Social Services and Housing	39,936	
Cariboo Friendship Society Housing		73,231
Social Services and Housing	73,231	
Cariboo Friendship Society, The		427,453
Health	40,290	
Labour and Consumer Services	299,695	
Native Affairs	22,000	
Social Services and Housing	10,970	
Solicitor General	54,498	
Cariboo Home Society		50,459
Social Services and Housing	50,459	
Cariboo Memorial Hospital		61,996
Health	430	
Labour and Consumer Services	54,000	
Social Services and Housing	7,566	
Cariboo Memorial Hospital Society		9,869,531
Health	9,869,531	
Cariboo Ortho–Kinetic Services		12,843
Health	12,514	
Social Services and Housing	329	
Cariboo Park Home Society		1,244,720
Health	1,244,720	
Cariboo Regional Hospital District		557,011
Health	307,011	
Lottery Fund	250,000	
Cariboo Tourist Association		302,000
Tourism	302,000	
Cariboo Trainers & Therapists Ltd		21,812
Labour and Consumer Services	21,812	
Cariboo Tribal Council		179,520
Attorney General	16,666	
Education	91,500	
Regional and Economic Development	354	
Social Services and Housing	71,000	
Cariboo Union Board of Health		29,543
Health	29,543	
Cariboo–Chilcotin School District 27		50,150,156
Education	50,000,350	
Lottery Fund	5,000	
Social Services and Housing	144,806	
Cariboo–Thompson Nicola Library System		797,138
Municipal Affairs, Recreation and Culture	797,138	
Carlile, D		51,471
Social Services and Housing	51,471	
Carlsbad Private Hospital		1,373,217
Health	1,367,366	
Social Services and Housing	5,851	
Carlson, G		17,072
Social Services and Housing	17,072	
Carlson, I		51,801
Social Services and Housing	51,801	
Carlson, L		26,961
Social Services and Housing	26,961	
Carlton Lodge Ltd		1,574,558
Health	1,574,558	
Carlton Private Hospital Ltd		2,119,716
Health	2,115,243	
Social Services and Housing	4,473	
Carmichael, B		87,319
Social Services and Housing	87,319	
Carmichael, L		29,690
Social Services and Housing	29,690	
Carnarvon Community School Daycare		31,095
Social Services and Housing	31,095	
Carnegie Community Centre Association		108,333
Lottery Fund	108,333	
Carousel Theatre Society		58,000
Lottery Fund	58,000	
Carpenter & G Carperter, J		12,686
Social Services and Housing	12,686	
Carr, B		51,928
Social Services and Housing	51,928	
Carr, G D		69,686
Health	69,686	
Carrier Sekani Tribal Council		317,666
Environment	7,114	
Native Affairs	1,500	
Social Services and Housing	309,052	
Carroll, D, Dr		62,637
Health	62,288	

	Ministry $	Total $
Social Services and Housing	349	
Carstairs & G Carstairs, R		36,418
Social Services and Housing	36,418	
Cartier House		1,678,915
Health	1,671,169	
Social Services and Housing	7,746	
Cartledge, L		32,063
Health	21,754	
Social Services and Housing	10,309	
Cassiar Hospital		24,745
Health	24,745	
Cassiar Hospital Society, The		705,806
Health	705,806	
Castlegar & District Community Services Society		171,399
Health	33,816	
Labour and Consumer Services	68,268	
Social Services and Housing	64,275	
Solicitor General	5,040	
Castlegar & District Development Board		137,796
Regional and Economic Development	45,064	
Social Services and Housing	92,732	
Castlegar & District Heritage Society		49,225
Social Services and Housing	49,225	
Castlegar & District Home Support Services Association		666,527
Health	651,556	
Social Services and Housing	14,971	
Castlegar & District Hospital Society		4,883,989
Health	4,883,989	
Castlegar & District Public Library Association		18,517
Municipal Affairs, Recreation and Culture	18,517	
Castlegar Christian Academy Society		12,703
Education	12,703	
Castlegar District Chamber of Commerce		16,687
Regional and Economic Development	9,748	
Social Services and Housing	6,939	
Castlegar School District 9		13,388,042
Education	13,351,248	
Lottery Fund	3,500	
Social Services and Housing	33,294	
Castro & C Castro, V		27,375
Social Services and Housing	27,375	
Catalyst Enterprise		13,330
Solicitor General	13,330	
Catena Ltd		35,309
Social Services and Housing	35,309	
Catholic Charities Hostel		544,580
Social Services and Housing	544,580	
Catholic Family Services of the Roman Catholic Archbishop of Vancouver		77,112
Social Services and Housing	77,112	
Catholic Public Schools Diocese of Prince George		4,919,900
Education	4,919,900	
Catholic Public Schools Diocese of Victoria		3,755,701
Education	3,755,701	
Catholic Public Schools of Kamloops		1,067,675
Education	1,067,675	
Catholic Public Schools of Nelson Diocese		2,354,542
Education	2,354,542	
Catholic Public Schools of Vancouver Archdiocese		23,851,843
Education	23,851,843	
Caulien, J		13,196
Social Services and Housing	13,196	
Caumanns, K		33,653
Health	18,160	
Social Services and Housing	15,493	
Caunce, C		13,804
Social Services and Housing	13,804	
Cavell Private Hospital, Edith		1,881,263
Health	1,812,047	
Social Services and Housing	69,216	
Cazzador, M		19,953
Social Services and Housing	19,953	
Cedar Cottage Adult Day Care		273,143
Health	273,143	
Cedar Cottage Neighbourhood House		90,235
Social Services and Housing	90,235	
Cedar Creek Estate Winery		117,452
Agriculture and Fisheries	117,452	
Cedar Crest Management Ltd		360,510
Social Services and Housing	360,510	
Cedar Crest Management Ltd (Fircrest)		104,793
Health	95,157	
Social Services and Housing	9,636	
Cedar Crest Management Ltd (The Cedars)		176,432
Health	176,432	
Cedar Crest Society for Community Living		101,386
Lottery Fund	202	
Social Services and Housing	101,184	
Cedar Daycare Society		25,542
Social Services and Housing	25,542	
Cedar Grove Baptist Church		102,223
Social Services and Housing	102,223	
Cedar Way Community Resource Society		12,111
Solicitor General	12,111	
Cedarview Lodge		3,265,668
Health	3,257,530	
Social Services and Housing	8,138	
Celebrity Concert Society of B C		67,500
Lottery Fund	67,500	
Centennial Daycare Centre		15,949
Social Services and Housing	15,949	
Centennial Park Lodge		525,937
Health	525,937	
Centillion Consulting Ltd		80,638
Advanced Education, Training and Technology	80,638	
Centra Gas B C Inc		883,100
Energy, Mines and Petroleum Resources	883,100	
Central Care Home		2,687,730
Health	2,687,730	
Central Cariboo Home Support		518,486
Health	436,631	
Social Services and Housing	81,855	
Central City Mission Society		2,462,413
Health	1,872,322	
Labour and Consumer Services	182,000	
Social Services and Housing	408,091	
Central Coast Fisherman's Protective Association		11,800
Environment	11,800	
Central Coast Regional Hospital District		60,676
Health	46,753	
Regional and Economic Development	13,923	
Central Coast School District 49		4,293,659
Education	4,293,659	
Central Drug Store Ltd		21,792
Social Services and Housing	21,792	
Central Drug Stores Ltd		10,213
Social Services and Housing	10,213	
Central Fraser Valley Fair Association		27,070
Agriculture and Fisheries	27,070	
Central Fraser Valley Regional Hospital District		279,837
Health	279,837	
Central Fraser Valley Union Board of Health		41,462
Health	41,462	
Central Interior Regional Arts Council		20,500
Lottery Fund	20,500	
Central Interior Special Services to Children Society		38,223
Social Services and Housing	38,223	
Central Island Arts Alliance		18,275
Lottery Fund	18,275	
Central Kootenay Regional Hospital District		425,320
Health	425,320	
Central Kootenay Union Board of Health		32,970
Health	32,970	
Central North Thompson Lions Club		40,311
Social Services and Housing	40,311	
Central Okanagan Child Care Resources Society		949,691

	Ministry $	Total $
Health	6,000	
Social Services and Housing	878,381	
Solicitor General	65,310	
Central Okanagan Daycare Society		134,369
Social Services and Housing	134,369	
Central Okanagan Elizabeth Fry Society		55,870
Attorney General	11,250	
Government Management Services	10,000	
Solicitor General	34,620	
Central Okanagan Elizabeth Fry Society & John Howard Society of B C Kelowna Council		11,250
Attorney General	11,250	
Central Okanagan Emergency Shelter Society		145,734
Social Services and Housing	145,734	
Central Okanagan Health Care Society–David Lloyd Jones Home		1,319,586
Health	1,319,586	
Central Okanagan Health Care Society–May Bennett Home		603,688
Health	603,688	
Central Okanagan Heritage Society		41,906
Lottery Fund	39,205	
Social Services and Housing	2,701	
Central Okanagan Indian Friendship Society		83,874
Labour and Consumer Services	54,374	
Native Affairs	22,000	
Social Services and Housing	7,500	
Central Okanagan Re–Broadcast Society		97,000
Lottery Fund	97,000	
Central Okanagan Regional Hospital District		961,102
Health	961,102	
Central Okanagan School District 23		82,246,608
Education	82,241,608	
Lottery Fund	5,000	
Central Optical Ltd		11,066
Health	2,520	
Social Services and Housing	8,546	
Central Park Lodge		2,164,153
Health	2,164,153	
Central Park Lodges–Glenwarren Lodge		2,266,575
Health	2,266,440	
Social Services and Housing	135	
Central Park Manor		1,668,529
Health	1,645,493	
Social Services and Housing	23,036	
Central Presbyterian Church Out of School Care		36,868
Social Services and Housing	36,868	
Central Saanich Volunteer Firemen's Association		53,887
Health	53,887	
Central Valley Transition House Society		213,090
Social Services and Housing	213,090	
Central Vancouver Island Crisis Society		25,767
Health	4,167	
Social Services and Housing	21,600	
Central Vancouver Island Union Board of Health		62,371
Health	62,371	
Central Vancouver Island Women's Recovery Society		29,815
Labour and Consumer Services	19,368	
Social Services and Housing	10,447	
Centre City Surplus		12,487
Social Services and Housing	12,487	
Centre Culturel Francophone De Vancouver		13,500
Education	11,000	
Lottery Fund	2,500	
Centre for Applied Research and Leadership Development, The		20,000
Education	20,000	
Cerebral Palsy Association of Prince George & District		1,245,510
Health	713,168	
Social Services and Housing	532,342	
Cerebral Palsy Sports Association of B C		20,500
Lottery Fund	20,500	
Chadwick, C		27,548
Social Services and Housing	27,548	
Chako Kunamakst Rediscovery Project		45,285
Health	44,800	
Lottery Fund	485	
Chalmers, M		25,674
Social Services and Housing	25,674	
Chamber of Commerce of the City of Grand Forks		24,771
Regional and Economic Development	10,377	
Social Services and Housing	14,394	
Champlain Heights Community Association		19,339
Social Services and Housing	19,339	
Chan & M Muncaster, E		110.323
Health	110,323	
Chan, A		21,951
Municipal Affairs, Recreation and Culture	1,000	
Social Services and Housing	20,951	
Chan, E		169,853
Health	107,979	
Social Services and Housing	61,874	
Chang, C		19,681
Social Services and Housing	19,681	
Chantelle Management Ltd		997,954
Health	997,954	
Chao, C W, Dr		30,838
Health	30,838	
Chapman, S		22,465
Social Services and Housing	22,465	
Charaf & J Charaf, F		18,480
Social Services and Housing	18,480	
Charlesworth, P		16,641
Solicitor General	16,641	
Charlford House Society for Women		102,477
Labour and Consumer Services	84,031	
Social Services and Housing	18,446	
Charron, P		101,051
Health	101,051	
Chase & District Chamber of Commerce		15,019
Regional and Economic Development	15,019	
Chase & District Health Society		276,750
Health	276,750	
Chase Childcare		61,633
Social Services and Housing	61,633	
Chatham Day Care Centre		34,687
Social Services and Housing	34,687	
Chatten, R		11,083
Social Services and Housing	11,083	
Chehalis Band Council		40,491
Attorney General	20,343	
Solicitor General	20,148	
Chel–Ryan Enterprises Ltd		17,431
Social Services and Housing	17,431	
Chemainus General Hospital		1,676,501
Health	1,676,501	
Chen, C N, Dr		38,339
Health	38,339	
Chen, M		30,014
Health	30,014	
Cheng, D, Dr		10,588
Social Services and Housing	10,588	
Cherington Intercare Inc		1,840,667
Health	1,840,667	
Cherington Place		19,157
Social Services and Housing	19,157	
Cherished Moments by Janette		16,489
Social Services and Housing	16,489	
Chernoff, D		31,682
Health	16,189	
Social Services and Housing	15,493	
Cherry Doors Ltd		382,150
Social Services and Housing	382,150	
Cherry Lane Fashion Group (North America) Ltd.		13,713
Social Services and Housing	13,713	
Cheshire Homes Society of B C		55,127
Health	55,127	
Chester, M		15,250

	Ministry $	Total $
Social Services and Housing	15,250	
Chesterfield House Society		210,762
Health	15,000	
Social Services and Housing	195,762	
Chestnut Corner Childcare		27,832
Social Services and Housing	27,832	
Chet Enterprises Inc		45,055
Social Services and Housing	45,055	
Chetwynd & District Chamber of Commerce		10,472
Regional and Economic Development	10,472	
Chetwynd & District General Hospital		70,200
Labour and Consumer Services	70,200	
Chetwynd & District Hospital Society		1,777,261
Health	1,777,261	
Chetwynd Area Community Resources Society		174,146
Health	47,152	
Social Services and Housing	115,244	
Solicitor General	11,750	
Chetwynd Ballpark Society		30,067
Lottery Fund	30,067	
Chetwynd Place		62,332
Health	49,817	
Social Services and Housing	12,515	
Chetwynd Public Library Association		15,730
Municipal Affairs, Recreation and Culture	15,730	
Chetwynd Womens Resource Society		17,500
Government Management Services	17,500	
Chevrier, A		124,043
Health	81,815	
Social Services and Housing	42,228	
Chez Madeline Guest House		12,390
Social Services and Housing	12,390	
Chiang, S K T, Dr		13,282
Social Services and Housing	13,282	
Chicione & A Chicione, M		29,147
Social Services and Housing	29,147	
Child & Family Services of Central Winnipeg		50,342
Social Services and Housing	50,342	
Child Care Society for the East Kootenay		151,048
Health	6,000	
Social Services and Housing	120,048	
Solicitor General	25,000	
Child Day Care Program		26,518,751
Social Services and Housing	26,518,751	
Child Development Centre		117,002
Health	56,376	
Labour and Consumer Services	12,000	
Social Services and Housing	48,626	
Child Development Centre Society of Fort St John and District, The		454,746
Health	216,011	
Lottery Fund	135,555	
Social Services and Housing	103,180	
Children's Centre		30,616
Social Services and Housing	30,616	
Children's House Montessori Preschool Society		15,768
Education	15,768	
Children's Place Child Care Centre		83,822
Social Services and Housing	83,822	
Childrens Aid Society of Metropolitan		90,665
Social Services and Housing	90,665	
Childrens Aid Society of Ottawa		85,593
Social Services and Housing	85,593	
Childrens Aid Society of the Regional Municipality of Halton		30,486
Social Services and Housing	30,486	
Childrens Aid Society of York		12,085
Social Services and Housing	12,085	
Childrens Arts Umbrella Association		73,167
Lottery Fund	66,667	
Municipal Affairs, Recreation and Culture	6,500	
Childrens Challenge Daycare Inc		384,973
Social Services and Housing	384,973	
Childrens Development Centre		14,986
Social Services and Housing	14,986	
Childrens Foundation, The		308,241
Social Services and Housing	308,241	
Childrens Foundation–Hilltop House		4,554,303
Social Services and Housing	4,554,303	
Childrens World Preschool & Day Care		95,302
Social Services and Housing	95,302	
Childs Place at St Johns, The		40,065
Social Services and Housing	40,065	
Chilliwack & District Agricultural Society		20,000
Lottery Fund	20,000	
Chilliwack & District Opportunity Workshop		77,306
Social Services and Housing	77,306	
Chilliwack Arts Council		42,000
Lottery Fund	42,000	
Chilliwack Chamber of Commerce		32,855
Lottery Fund	22,667	
Regional and Economic Development	10,188	
Chilliwack Christian School Society		304,104
Education	304,104	
Chilliwack Community Arts Council		16,465
Lottery Fund	16,465	
Chilliwack Community Services		223,911
Attorney General	22,500	
Health	81,024	
Solicitor General	120,387	
Chilliwack Community Services Society		1,002,460
Health	11,068	
Labour and Consumer Services	292,694	
Social Services and Housing	698,698	
Chilliwack Cottonwood Inn		22,591
Social Services and Housing	22,591	
Chilliwack Developmental Preschool Society		91,927
Social Services and Housing	91,927	
Chilliwack Exhibition		24,610
Agriculture and Fisheries	24,610	
Chilliwack General Hospital		63,131
Social Services and Housing	63,131	
Chilliwack General Hospital Society		24,291,971
Health	24,291,971	
Chilliwack Happy Times Jazz Society		29,601
Lottery Fund	2,500	
Social Services and Housing	27,101	
Chilliwack Intermediate Care Boarding Home		42,654
Social Services and Housing	42,654	
Chilliwack Intermediate Care Housing Society–Parkholm Lodge		204,896
Health	204,896	
Chilliwack Museum & Historical Society		28,431
Lottery Fund	2,431	
Municipal Affairs, Recreation and Culture	26,000	
Chilliwack Recycling Ltd		15,699
Social Services and Housing	15,699	
Chilliwack School District 33		45,503,747
Education	45,292,398	
Lottery Fund	50,470	
Social Services and Housing	160,879	
Chilliwack T L C Daycare		88,471
Social Services and Housing	88,471	
Chimney, S		31,325
Health	31,325	
Chimo Achievement Centre		70,493
Health	70,493	
Chimo Personal Distress Intervention Service		293,226
Health	3,926	
Social Services and Housing	289,300	
Chinese Cultural Dragon Boat		44,583
Social Services and Housing	44,583	
Chisholm Hay, S A, Dr		39,071
Health	39,071	
Choi, D, Dr		69,504
Social Services and Housing	69,504	
Choice Learning Center for Exceptional Children Society		183,571
Education	183,571	
Chow & R S Chow, J K		12,987

	Ministry $	Total $
Social Services and Housing	12,987	
Chown Adult Day Care Centre		272,325
Health	272,325	
Chrisholme Society		839,046
Social Services and Housing	839,046	
Christian Outreach of Canada		398,466
Education	398,466	
Christian Reformed Church of North America		11,944
Solicitor General	11,944	
Christian School Association of Burnaby		408,248
Education	408,248	
Christian School Association of Surrey		695,279
Education	695,279	
Christian School Society of Houston		291,503
Education	291,503	
Christian School Society of Smithers & Telkwa		607,330
Education	607,330	
Christie, C		83,957
Social Services and Housing	83,957	
Christina Lake Tourist Association		23,387
Social Services and Housing	21,387	
Tourism	2,000	
Christopher House		28,544
Health	25,481	
Social Services and Housing	3,063	
Chrysalis Lodge		355,634
Health	213,583	
Social Services and Housing	142,051	
Chu, P K T, Dr		10,864
Social Services and Housing	223	
Solicitor General	10,641	
Ciara Early Childhood Centre		90,267
Social Services and Housing	90,267	
Cindys Daycare		16,378
Social Services and Housing	16,378	
Cineworks Independent Filmmakers Society		25,000
Municipal Affairs, Recreation and Culture	25,000	
Cioe, J		14,155
Health	14,155	
Cirjak, K		21,849
Health	13,442	
Social Services and Housing	8,407	
Citizens Development Fund		313,801
Health	40,557	
Social Services and Housing	273,244	
City Hall Child Care Centre		24,493
Social Services and Housing	24,493	
City Hall Child Care Society		105,240
Social Services and Housing	105,240	
City of Armstrong		761,177
Municipal Affairs, Recreation and Culture	749,966	
Transportation and Highways	11,211	
City of Castlegar		966,251
Lottery Fund	11,916	
Municipal Affairs, Recreation and Culture	912,598	
Solicitor General	3,010	
Transportation and Highways	38,727	
City of Colwood		1,016,702
Health	19,300	
Municipal Affairs, Recreation and Culture	921,678	
Regional and Economic Development	350	
Solicitor General	1,250	
Transportation and Highways	74,124	
City of Courtenay		2,867,185
Finance and Corporate Relations	1,974	
Lottery Fund	108,334	
Municipal Affairs, Recreation and Culture	2,749,185	
Solicitor General	4,894	
Transportation and Highways	2,798	
City of Cranbrook		2,708,390
Education	602	
Environment	2,600	
Lottery Fund	2,612	
Municipal Affairs, Recreation and Culture	2,695,882	
Social Services and Housing	1,814	
Solicitor General	4,880	
City of Dawson Creek		2,173,208
Education	430	
Health	30,000	
Municipal Affairs, Recreation and Culture	2,124,598	
Regional and Economic Development	8,193	
Social Services and Housing	95	
Solicitor General	5,092	
Transportation and Highways	4,800	
City of Duncan		540,708
Education	1,108	
Lottery Fund	34,889	
Municipal Affairs, Recreation and Culture	451,914	
Native Affairs	6,000	
Solicitor General	3,160	
Transportation and Highways	43,637	
City of Enderby		370,693
Health	628	
Municipal Affairs, Recreation and Culture	369,698	
Transportation and Highways	367	
City of Fernie		1,173,109
Education	430	
Municipal Affairs, Recreation and Culture	1,142,929	
Regional and Economic Development	21,500	
Solicitor General	8,250	
City of Fort St John		2,670,303
Health	224,151	
Municipal Affairs, Recreation and Culture	2,439,542	
Solicitor General	6,610	
City of Grand Forks		453,389
Education	62	
Municipal Affairs, Recreation and Culture	451,977	
Solicitor General	1,350	
City of Greenwood		290,592
Municipal Affairs, Recreation and Culture	289,842	
Solicitor General	750	
City of Kamloops		13,363,458
Education	3,553	
Health	32,506	
Lottery Fund	1,336,914	
Municipal Affairs, Recreation and Culture	10,904,525	
Regional and Economic Development	38,250	
Social Services and Housing	673	
Solicitor General	253,805	
Sustainable Environment Fund	11,939	
Transportation and Highways	781,293	
City of Kelowna		11,820,605
Education	914	
Health	30,000	
Lottery Fund	145,000	
Municipal Affairs, Recreation and Culture	9,696,820	
Regional and Economic Development	10,000	
Social Services and Housing	3,152	
Solicitor General	15,520	
Transportation and Highways	1,919,199	
City of Kelowna Water Park Committee		150,000
Lottery Fund	150,000	
City of Kimberley		2,091,218
Health	548	
Lottery Fund	975,221	
Municipal Affairs, Recreation and Culture	1,038,945	
Regional and Economic Development	74,164	
Solicitor General	2,340	
City of Langley		1,899,962
Lottery Fund	55,434	
Municipal Affairs, Recreation and Culture	1,736,541	
Regional and Economic Development	2,500	
Solicitor General	13,833	
Transportation and Highways	91,654	
City of Merritt		830,654
Lottery Fund	133,058	
Municipal Affairs, Recreation and Culture	583,710	
Solicitor General	8,586	
Transportation and Highways	105,300	
City of Merritt Recreation Commission		15,674

	Ministry $	Total $
Lottery Fund	15,674	
City of Nanaimo		9,986,641
Education	4,363	
Environment	17,374	
Health	21,148	
Lottery Fund	280	
Municipal Affairs, Recreation and Culture	9,751,449	
Regional and Economic Development	61,850	
Social Services and Housing	31,020	
Solicitor General	39,306	
Transportation and Highways	59,851	
City of Nelson		1,612,438
Health	241,725	
Municipal Affairs, Recreation and Culture	1,272,197	
Regional and Economic Development	25,000	
Social Services and Housing	230	
Solicitor General	73,286	
City of New Westminster		4,997,578
Education	430	
Health	131,272	
Municipal Affairs, Recreation and Culture	4,067,781	
Social Services and Housing	60	
Solicitor General	30,456	
Sustainable Environment Fund	131,053	
Transportation and Highways	636,526	
City of North Vancouver		1,985,889
Municipal Affairs, Recreation and Culture	1,979,945	
Social Services and Housing	1,274	
Solicitor General	4,670	
City of Parksville		1,123,860
Finance and Corporate Relations	11,419	
Lottery Fund	80	
Municipal Affairs, Recreation and Culture	1,085,704	
Regional and Economic Development	7,193	
Solicitor General	1,530	
Transportation and Highways	17,934	
City of Penticton		2,616,327
Education	430	
Health	30,000	
Municipal Affairs, Recreation and Culture	2,460,408	
Regional and Economic Development	25,500	
Social Services and Housing	935	
Solicitor General	13,820	
Transportation and Highways	85,234	
City of Port Alberni		1,631,589
Health	291,753	
Lottery Fund	122,775	
Municipal Affairs, Recreation and Culture	1,199,065	
Solicitor General	13,436	
Sustainable Environment Fund	4,560	
City of Port Coquitlam		2,235,773
Education	1,130	
Lottery Fund	115,001	
Municipal Affairs, Recreation and Culture	2,034,387	
Social Services and Housing	100	
Solicitor General	29,160	
Sustainable Environment Fund	55,995	
City of Port Moody		1,438,654
Education	430	
Finance and Corporate Relations	3,980	
Lottery Fund	44,444	
Municipal Affairs, Recreation and Culture	1,284,890	
Solicitor General	30,895	
Sustainable Environment Fund	53,388	
Transportation and Highways	20,627	
City of Prince George		9,149,824
Education	1,720	
Lottery Fund	885,749	
Municipal Affairs, Recreation and Culture	8,140,785	
Social Services and Housing	5,844	
Solicitor General	62,665	
Transportation and Highways	53,061	
City of Prince Rupert		1,562,643
Lottery Fund	194,371	
Municipal Affairs, Recreation and Culture	1,327,672	
Solicitor General	40,600	
City of Quesnel		1,622,265
Lottery Fund	389,433	
Municipal Affairs, Recreation and Culture	931,609	
Regional and Economic Development	2,500	
Solicitor General	14,330	
Transportation and Highways	284,393	
City of Revelstoke		940,830
Lottery Fund	80	
Municipal Affairs, Recreation and Culture	825,237	
Solicitor General	11,583	
Transportation and Highways	103,930	
City of Richmond		17,296,166
Agriculture and Fisheries	364,499	
Education	860	
Health	3,452,851	
Municipal Affairs, Recreation and Culture	13,306,592	
Regional and Economic Development	52,449	
Solicitor General	43,500	
Sustainable Environment Fund	71,828	
Transportation and Highways	3,587	
City of Rossland		570,524
Municipal Affairs, Recreation and Culture	564,774	
Regional and Economic Development	5,000	
Solicitor General	750	
City of Terrace		1,168,591
Education	430	
Health	29,924	
Lottery Fund	80	
Municipal Affairs, Recreation and Culture	1,053,261	
Regional and Economic Development	59,602	
Social Services and Housing	14	
Solicitor General	25,280	
City of Trail		907,234
Environment	46,846	
Health	1,410	
Lottery Fund	148,777	
Municipal Affairs, Recreation and Culture	683,265	
Solicitor General	3,970	
Transportation and Highways	22,966	
City of Vancouver		50,659,730
Education	13,920	
Health	16,608,524	
Lottery Fund	222,027	
Municipal Affairs, Recreation and Culture	30,897,944	
Social Services and Housing	1,831,295	
Solicitor General	300,876	
Sustainable Environment Fund	785,144	
City of Vernon		3,359,809
Municipal Affairs, Recreation and Culture	3,282,556	
Regional and Economic Development	58,383	
Social Services and Housing	450	
Solicitor General	3,987	
Transportation and Highways	14,433	
City of Victoria		7,285,283
Advanced Education, Training and Technology	843	
Education	1,895	
Lottery Fund	5,000	
Municipal Affairs, Recreation and Culture	7,174,248	
Social Services and Housing	560	
Solicitor General	102,737	
City of White Rock		1,036,771
Health	30,000	
Lottery Fund	20,617	
Municipal Affairs, Recreation and Culture	779,371	
Regional and Economic Development	2,500	
Solicitor General	3,700	
Sustainable Environment Fund	73,212	
Transportation and Highways	127,371	
City of Williams Lake		1,431,604
Education	700	
Lottery Fund	80	
Municipal Affairs, Recreation and Culture	1,402,500	
Regional and Economic Development	20,901	
Solicitor General	7,423	

	Ministry $	Total $
Clarck, Y		29,592
Health	29,592	
Clarissa Guest Home		77,211
Health	47,234	
Social Services and Housing	29,977	
Clark & M Clark, M		25,226
Social Services and Housing	25,226	
Clark, A M		11,700
Health	11,700	
Clark, H		22,088
Social Services and Housing	22,088	
Clark, L		47,731
Health	47,731	
Clark, M A		12,262
Health	12,262	
Clark, P D, Dr		45,007
Health	8,603	
Labour and Consumer Services	36,404	
Clark, Y		20,070
Social Services and Housing	20,070	
Clarke, A		35,480
Agriculture and Fisheries	35,480	
Clarke, E		21,027
Health	19,107	
Solicitor General	1,920	
Clarke, L H, Dr		10,079
Health	10,004	
Social Services and Housing	75	
Clarke, T		10,570
Agriculture and Fisheries	10,267	
Social Services and Housing	303	
Clarkson & S Clarkson, S		25,170
Social Services and Housing	25,170	
Clarricoates, J		11,219
Social Services and Housing	11,219	
Clawson, R E, Dr		13,294
Social Services and Housing	13,294	
Clear Vision Optics Inc		18,486
Social Services and Housing	18,486	
Clearbrook Children's Centre		12,129
Social Services and Housing	12,129	
Clearwater & District Chamber of Commerce		21,902
Regional and Economic Development	6,419	
Social Services and Housing	15,483	
Clearwater Christian Church		22,564
Solicitor General	22,564	
Clearwater Home Support Society		136,034
Health	125,889	
Social Services and Housing	10,145	
Clearwater Ski Club		37,166
Lottery Fund	35,778	
Social Services and Housing	1,388	
Clemas, S		69,491
Health	41,972	
Social Services and Housing	27,519	
Clement, K, Mrs		13,104
Social Services and Housing	13,104	
Cleveland-Schmidt, L		58,744
Health	58,744	
Clinton Curling Club		16,666
Lottery Fund	16,666	
Clovelly Terrace Hospital Ltd		1,028,535
Health	1,018,310	
Social Services and Housing	10,225	
Clover Farms Ltd		23,294
Agriculture and Fisheries	23,294	
Cloverdale Heights Day Care Centre		26,808
Social Services and Housing	26,808	
Cloverdale Lettuce & Vegetable Co-Operative		48,970
Agriculture and Fisheries	48,970	
Cluculz Lake Community & Recreation Association		15,600
Lottery Fund	15,600	
Coal Association of Canada		60,000
Energy, Mines and Petroleum Resources	60,000	
Coast Event Management		12,500
Social Services and Housing	12,500	
Coast Foundation Society (1974)		1,741,676
Health	1,236,807	
Lottery Fund	1,122	
Social Services and Housing	503,747	
Coast Garibaldi Union Board of Health		28,615
Health	28,615	
Coast Lakeside Resort, The		10,139
Social Services and Housing	10,139	
Coastal Community Services Society		2,156,355
Social Services and Housing	1,079,485	
Solicitor General	1,076,870	
Coastal Jazz & Blues Society		28,500
Lottery Fund	2,500	
Municipal Affairs, Recreation and Culture	26,000	
Coates, D B, Dr		27,429
Health	27,429	
Cobalt Hotel		35,065
Social Services and Housing	35,065	
Cochrane, N, Dr		46,595
Health	45,677	
Social Services and Housing	918	
Coconut Theatre Society		27,090
Lottery Fund	2,500	
Social Services and Housing	24,590	
Coell, M		19,956
Health	19,956	
Cohen, D		14,420
Health	14,420	
Coldstream Ranch Ltd		10,500
Agriculture and Fisheries	10,500	
Coldwater Indian Band		18,000
Lottery Fund	6,000	
Solicitor General	12,000	
Cole, O		10,635
Agriculture and Fisheries	10,135	
Municipal Affairs, Recreation and Culture	500	
Coleman, B		73,843
Health	73,843	
Coles, E M, Dr		39,210
Health	39,210	
College of Family Physicians of Canada		197,290
Health	197,290	
College of New Caledonia		20,358,522
Advanced Education, Training and Technology	20,080,305	
Government Management Services	1,500	
Lottery Fund	2,078	
Social Services and Housing	225,139	
Solicitor General	49,500	
College Place Hotel		17,043
Social Services and Housing	17,043	
Collings, M		27,327
Social Services and Housing	27,327	
Collingwood Neighbourhood House		25,308
Social Services and Housing	25,308	
Collingwood Place		49,047
Social Services and Housing	49,047	
Collins, J		11,095
Agriculture and Fisheries	11,095	
Collinson, S, Dr		65,947
Health	65,947	
Coltman & H Coltman, J		27,153
Social Services and Housing	27,153	
Coltman, M		20,609
Social Services and Housing	20,609	
Columbia Lake/Shuswap Indian Band		38,773
Social Services and Housing	38,773	
Columbia Valley A D A P T		11,000
Labour and Consumer Services	11,000	
Columbia Valley Family Support Group		55,912
Health	4,500	
Social Services and Housing	51,412	
Columbia Valley Homemaker Service		165,524
Health	161,248	

	Ministry $	Total $
Social Services and Housing	4,276	
Columbia Valley Recreation Centre Society		16,642
Lottery Fund	16,642	
Columbia View Lodge		1,911,604
Health	1,897,846	
Social Services and Housing	13,758	
Columbia View Lodge Adult Day Care		13,953
Health	13,953	
Columbia–Shuswap Regional Hospital District		292,723
Health	292,723	
Columbian Centre Society		264,312
Health	205,691	
Social Services and Housing	58,621	
Columbus Residence		1,122,395
Health	1,120,433	
Lottery Fund	1,962	
Colyn, W E		24,000
Social Services and Housing	24,000	
Comcare (Canada) Ltd		2,748,921
Health	2,365,886	
Social Services and Housing	383,035	
Commissioner Teachers Pensions		56,454,303
Education	56,454,303	
Commonwealth of Learning		1,135,000
Advanced Education, Training and Technology	1,135,000	
Commonwealth Parliamentary Association		14,789
Legislation	14,789	
Communities Against Sexual Abuse		63,296
Health	63,296	
Communities Against Substance Abuse		33,532
Labour and Consumer Services	33,532	
Community Access Program		11,131
Social Services and Housing	11,131	
Community Access Resources Ltd		425,560
Social Services and Housing	425,560	
Community After School Care Programme		42,854
Social Services and Housing	42,854	
Community Arts Council Alberni Valley		11,660
Lottery Fund	11,660	
Community Arts Council of Fort St John		12,824
Lottery Fund	12,824	
Community Arts Council of Greater Victoria		34,339
Lottery Fund	26,455	
Social Services and Housing	7,884	
Community Arts Council of Kamloops		11,565
Lottery Fund	11,565	
Community Arts Council of Richmond		17,675
Lottery Fund	17,675	
Community Arts Council of Vancouver		44,515
Lottery Fund	44,515	
Community Council of Greater Victoria		158,503
Government Management Services	7,500	
Health	40,000	
Labour and Consumer Services	62,500	
Social Services and Housing	48,503	
Community Drug & Alcohol Abuse Prevention Community		14,900
Labour and Consumer Services	14,900	
Community Home Support Services Association.		7,187,761
Health	6,290,547	
Social Services and Housing	897,214	
Community Integration Services Society		174,874
Social Services and Housing	174,874	
Community Justice Initiatives Association		50,634
Attorney General	50,634	
Community Living Society		6,455,741
Health	509,969	
Social Services and Housing	5,945,772	
Community Montessori School		10,693
Social Services and Housing	10,693	
Community Options for Children & Families Society		107,170
Social Services and Housing	107,170	
Community Options Society		103,250
Social Services and Housing	103,250	
Community Residential Emergency Short Stay Treatment		152,900
Health	152,900	
Community Service Brokening Society		55,425
Social Services and Housing	55,425	
Community Services Council Childrens Centre		16,243
Social Services and Housing	16,243	
Community Therapists		13,498
Health	13,498	
Community Ventures Society		382,690
Health	165,746	
Lottery Fund	6,602	
Social Services and Housing	210,342	
Como Lake Private Hospital		2,588,607
Health	2,558,025	
Social Services and Housing	30,582	
Comox Golf Club		35,307
Lottery Fund	35,307	
Comox Valley Association for Mentally Handicapped People		40,099
Social Services and Housing	40,099	
Comox Valley Chamber of Commerce		20,609
Lottery Fund	1,200	
Regional and Economic Development	19,409	
Comox Valley Child Development Association		459,722
Health	180,675	
Lottery Fund	48,333	
Social Services and Housing	230,714	
Comox Valley Childrens Day Care Society		83,483
Social Services and Housing	83,483	
Comox Valley Christian Education Society		106,573
Education	106,573	
Comox Valley Community Arts Council		10,476
Lottery Fund	10,476	
Comox Valley Community Organization for Drug Education Services		16,000
Labour and Consumer Services	16,000	
Comox Valley Development Corp		52,230
Regional and Economic Development	52,230	
Comox Valley Family Life Association		677,963
Attorney General	14,000	
Health	45,310	
Social Services and Housing	618,653	
Comox Valley Home Support Society		1,544,104
Health	1,497,949	
Social Services and Housing	46,155	
Comox Valley Metanoia Society		39,023
Health	35,502	
Lottery Fund	26	
Social Services and Housing	3,495	
Comox Valley Produce Ltd		30,000
Agriculture and Fisheries	30,000	
Comox Valley Recovery Centre Society		342,231
Labour and Consumer Services	194,347	
Lottery Fund	118,889	
Social Services and Housing	28,995	
Comox Valley Transition Society		100,785
Attorney General	23,200	
Social Services and Housing	77,585	
Comox–Strathcona Regional Hospital District		441,189
Health	441,189	
Complete Childcare Society		182,257
Social Services and Housing	182,257	
Comprehensive Care Society		49,999
Social Services and Housing	49,999	
Comprehensive Human Service Development Corp		382,636
Social Services and Housing	382,636	
Conayt Friendship Society		88,603
Labour and Consumer Services	63,259	
Native Affairs	22,045	
Social Services and Housing	3,299	
Confer & Family Therapy Associates		20,656
Health	20,656	
Conifer Enterprises		33,124

	Ministry $	Total $
Social Services and Housing	33,124	
Connection Drug Rehabilitation Society		309,826
Health	3,575	
Labour and Consumer Services	226,000	
Lottery Fund	6,000	
Social Services and Housing	74,251	
Consult a Professional Service Ltd		254,849
Health	254,849	
Consumers Drug Mart 2		21,154
Social Services and Housing	21,154	
Contact		62,213
Social Services and Housing	62,213	
Contact Womens Group Society		77,447
Government Management Services	12,500	
Lottery Fund	16,327	
Social Services and Housing	48,620	
Contemporary Art Gallery Society of B C		26,500
Municipal Affairs, Recreation and Culture	26,500	
Continuing Care Employee Relations Association of B C		1,087,000
Health	1,087,000	
Cook & J Cook, R		18,408
Social Services and Housing	18,408	
Cook, D		15,840
Social Services and Housing	15,840	
Cook, M		28,135
Social Services and Housing	28,135	
Cook, R		22,427
Social Services and Housing	22,427	
Coolbaugh, H		18,690
Social Services and Housing	18,690	
Cools Cuddle Care		16,107
Social Services and Housing	16,107	
Cooper Place		37,793
Social Services and Housing	37,793	
Cooper, G		53,196
Social Services and Housing	53,196	
Cooper, P		17,962
Social Services and Housing	17,962	
Coopers		45,386
Social Services and Housing	45,386	
Cope & M Cope, A		10,188
Social Services and Housing	10,188	
Cope, M		16,037
Health	16,037	
Copley, J		21,982
Social Services and Housing	21,982	
Coquihalla Developments Corp		15,000
Agriculture and Fisheries	15,000	
Coquitlam Area Fine Arts Council		19,070
Lottery Fund	19,070	
Coquitlam Care Centre		2,412,214
Health	2,397,969	
Social Services and Housing	14,245	
Coquitlam Nissan Ltd		11,253
Social Services and Housing	11,253	
Coquitlam Public Library		133,653
Municipal Affairs, Recreation and Culture	133,653	
Coquitlam School District 43		113,447,664
Advanced Education, Training and Technology	1,500	
Education	113,194,340	
Labour and Consumer Services	75,700	
Lottery Fund	5,000	
Social Services and Housing	171,124	
Coquitlam Taxi (1977) Ltd		20,089
Social Services and Housing	20,089	
Corbett, N E, Dr		21,865
Social Services and Housing	21,865	
Cordes, C K, Dr		64,802
Health	64,802	
Cordova House		1,074,857
Health	1,073,207	
Social Services and Housing	1,650	
Corinthian Investments Ltd		17,316
Social Services and Housing	17,316	

	Ministry $	Total $
Cork, E F		66,971
Health	66,971	
Corminboeuf, B		88,038
Social Services and Housing	88,038	
Corriveau, M		144,875
Health	88,440	
Social Services and Housing	56,435	
Cosper, L		51,652
Health	51,652	
Cote, G		48,609
Social Services and Housing	48,609	
Couldrey, J M		11,279
Health	11,279	
Coulpier, R		11,308
Social Services and Housing	11,308	
Coulter, W		21,349
Social Services and Housing	21,349	
Council for Adminstrators of Special Education, The		15,000
Education	15,000	
Council of Auxiliaries to the Nanaimo Regional General Hospital		13,295
Lottery Fund	13,295	
Council of Forest Industries of B C		2,566,996
Forests	50,000	
International Business and Immigration	2,516,996	
Council of Ministers Education Canada		87,684
Education	87,684	
Counseil Jeunesse Franco–Colombien		10,000
Education	10,000	
Country Childcare 1–2–3 Inc		28,590
Social Services and Housing	28,590	
Country Day Care		81,471
Social Services and Housing	81,471	
Country Grove Childrens Centre		14,145
Social Services and Housing	14,145	
Country Meadows Day Care Centre Society		32,684
Social Services and Housing	32,684	
Country Squire Retirement Villa		411,735
Health	291,708	
Social Services and Housing	120,027	
Courtenay & District Historical Society		39,440
Lottery Fund	10,000	
Social Services and Housing	29,440	
Courtenay Recreational Association		61,156
Lottery Fund	404	
Social Services and Housing	60,752	
Courtenay School District 71		41,339,118
Education	41,334,118	
Lottery Fund	5,000	
Courtenay Youth Music Centre Society		97,500
Lottery Fund	97,500	
Couture, A		31,210
Social Services and Housing	31,210	
Couturier, F		24,214
Social Services and Housing	24,214	
Covington, D		35,663
Social Services and Housing	35,663	
Cowichan 1991 Winter Games Society		23,283
Social Services and Housing	23,283	
Cowichan Community Centre		15,638
Lottery Fund	2,500	
Social Services and Housing	13,138	
Cowichan District Hospital		25,100
Health	1,194	
Social Services and Housing	23,906	
Cowichan District Hospital Association, The		18,705,562
Health	18,705,562	
Cowichan Exhibition Association		13,476
Agriculture and Fisheries	13,476	
Cowichan Family Life Association		219,980
Social Services and Housing	216,536	
Solicitor General	3,444	
Cowichan Golf & Country Club		29,108
Lottery Fund	29,108	

	Ministry $	Total $
Cowichan Home Support Society		1,287,677
Health	1,216,161	
Social Services and Housing	71,516	
Cowichan Lake Community Services Society		67,336
Health	11,850	
Labour and Consumer Services	13,000	
Municipal Affairs, Recreation and Culture	400	
Social Services and Housing	42,086	
Cowichan Lodge		1,761,270
Health	1,760,531	
Social Services and Housing	739	
Cowichan Lodge Adult Day Care Centre		72,765
Health	72,765	
Cowichan Native Heritage Society		500,000
Lottery Fund	500,000	
Cowichan Opportunity Centre		13,971
Health	12,022	
Social Services and Housing	1,949	
Cowichan Rape Assault Society		296,779
Attorney General	32,338	
Lottery Fund	92,660	
Social Services and Housing	171,781	
Cowichan School District 65		41,094,824
Education	40,995,013	
Lottery Fund	5,000	
Social Services and Housing	94,811	
Cowichan Valley Arts Council		34,813
Lottery Fund	8,245	
Social Services and Housing	26,568	
Cowichan Valley Association for Community Living		1,294,725
Health	436,799	
Social Services and Housing	857,926	
Cowichan Valley Native Friendship Centre		55,390
Health	55,390	
Cowichan Valley Regional Hospital District		73,861
Health	73,861	
Cowichan Valley Substance Abuse Prevention Society		432,339
Labour and Consumer Services	432,339	
Cowichan Valley Volunteer Society		114,724
Health	59,280	
Social Services and Housing	27,928	
Solicitor General	27,516	
Cowichan Women Against Violence Against Women		32,338
Attorney General	32,338	
Cowper, H		48,864
Health	48,864	
Cox, D N		29,906
Solicitor General	29,906	
CR3–Central Registry of Community Resources & Crisis Referral Society		69,097
Social Services and Housing	69,097	
Crabtree Corner		89,951
Social Services and Housing	89,951	
Cradle Haven Baby Care Ltd		142,547
Social Services and Housing	142,547	
Crafts Association of B C		25,500
Lottery Fund	25,500	
Craigdarroch Rest Home		301,673
Health	293,927	
Social Services and Housing	7,746	
Craigend Rest Home (AC)		85,708
Social Services and Housing	85,708	
Craigend Rest Home (LTC)		102,842
Health	102,842	
Cranbrook Archives Museum & Landmark Foundation		107,954
Municipal Affairs, Recreation and Culture	27,500	
Social Services and Housing	65,454	
Transportation and Highways	15,000	
Cranbrook Boys & Girls Club		86,856
Advanced Education, Training and Technology	8,850	
Social Services and Housing	78,006	
Cranbrook Chamber of Commerce		40,580
Regional and Economic Development	40,080	
Tourism	500	
Cranbrook Childrens Place		41,984
Social Services and Housing	41,984	
Cranbrook Home Support Services		1,140,583
Health	954,154	
Lottery Fund	1,010	
Social Services and Housing	185,419	
Cranbrook Public Library Association		46,990
Municipal Affairs, Recreation and Culture	46,990	
Cranbrook Regional Hospital		30,900
Health	4,128	
Social Services and Housing	26,719	
Solicitor General	53	
Cranbrook Regional Hospital Society		13,983,138
Health	13,983,138	
Cranbrook School District 2		23,613,392
Education	23,551,468	
Lottery Fund	3,000	
Social Services and Housing	58,924	
Cranbrook Society for Community Living (Cranbrook)		511,757
Social Services and Housing	511,757	
Cranbrook Womens Resources Society		57,500
Government Management Services	12,500	
Social Services and Housing	45,000	
Crane Management Consultants Ltd		54,899
Solicitor General	54,899	
Crawford, P J		15,344
Solicitor General	15,344	
Creative Care Daycare		15,109
Social Services and Housing	15,109	
Creative Career Options		383,073
Social Services and Housing	383,073	
Creative Centre Society		316,546
Health	316,546	
Creative Options Inc		50,052
Social Services and Housing	50,052	
Creed & L Creed, K		96,751
Social Services and Housing	96,751	
Creek Bank Farms Ltd		27,655
Agriculture and Fisheries	27,655	
Creekside Adult Day Care		138,053
Health	138,053	
Creekview Tiny Tots Daycare Society		18,048
Social Services and Housing	18,048	
Creighton, D		69,764
Health	69,764	
Crepnjak & Z Crepnjak, D		25,216
Social Services and Housing	25,216	
Crescent Beach Community Services		31,263
Social Services and Housing	31,263	
Crescent Beach Lodge		187,196
Health	110,588	
Social Services and Housing	76,608	
Cresteramics Society for the Handicapped		142,866
Social Services and Housing	142,866	
Cresthaven Home		145,886
Social Services and Housing	145,886	
Crestlene Lodge Ltd		267,797
Health	162,746	
Social Services and Housing	105,051	
Crestline Daycare Centre		63,146
Social Services and Housing	63,146	
Creston Chamber of Commerce		43,116
Regional and Economic Development	8,000	
Social Services and Housing	35,116	
Creston Citizen Advocacy Program		34,387
Social Services and Housing	34,387	
Creston Cooperative Packers		187,800
Agriculture and Fisheries	187,800	
Creston Curling Club		68,888
Lottery Fund	68,888	
Creston Firefighters Association		14,965

	Ministry $	Total $
Lottery Fund	14,965	
Creston Golf Club		258,649
Lottery Fund	145,274	
Social Services and Housing	113,375	
Creston Public Library Association		28,213
Municipal Affairs, Recreation and Culture	28,213	
Creston Valley Beef Growers Association		20,000
Agriculture and Fisheries	20,000	
Creston Valley Child Care Society		16,778
Social Services and Housing	16,778	
Creston Valley Gleaners Society		13,002
Lottery Fund	13,002	
Creston Valley Help Services Society		11,986
Health	10,723	
Social Services and Housing	1,263	
Creston Valley Home Support Society		1,162,105
Health	1,030,215	
Labour and Consumer Services	53,000	
Lottery Fund	4,000	
Social Services and Housing	74,890	
Creston Valley Hospital		109,980
Social Services and Housing	109,980	
Creston Valley Hospital Association		4,549,819
Health	4,549,819	
Creston Valley Senior Citizen Housing Society-Swan Valley Lodge		30,525
Health	30,525	
Creston Valley Wildlife Management Authority		176,756
Environment	100,000	
Lottery Fund	76,756	
Creston-Kaslo School District 86		15,579,564
Education	15,531,642	
Health	5,750	
Lottery Fund	3,500	
Social Services and Housing	38,672	
Cridge Centre for the Family		1,323,238
Education	21,797	
Health	371,909	
Social Services and Housing	929,532	
Crisis Intervention & Public Information Society of Greater Victoria		55,524
Health	55,524	
Crisis Intervention & Suicide Prevention Centre for Greater Vancouver		34,343
Social Services and Housing	34,343	
Crofton Day Care		10,809
Social Services and Housing	10,809	
Crofton House School		899,084
Education	898,804	
Lottery Fund	280	
Croisdale, W		62,329
Social Services and Housing	62,329	
Cross Country B C		205,000
Lottery Fund	205,000	
Cross Roads Christian School Society		118,996
Education	118,996	
Crossover Enterprises		408,055
Social Services and Housing	408,055	
Crossreach Project of Vancouver		213,961
Health	213,961	
Crossroads Adult Day Care		106,622
Health	106,622	
Crossroads Crisis & Family Services Society		66,949
Health	58,997	
Lottery Fund	7,952	
Crossroads Human Services		312,889
Social Services and Housing	312,889	
Crossroads Treatment Centre Society		898,572
Labour and Consumer Services	788,537	
Social Services and Housing	63,513	
Solicitor General	46,522	
Crown Publications Inc		97,363
Regional and Economic Development	97,363	
Croydon Villa Rest Home Ltd		126,513
Health	12,260	
Social Services and Housing	114,253	
Cruise Industry Association of B C		20,000
Regional and Economic Development	20,000	
Cueto, M		35,851
Social Services and Housing	35,851	
Cuff, C		23,832
Social Services and Housing	23,832	
Cultus Lake Park Board		16,499
Environment	16,499	
Culver, R		44,552
Social Services and Housing	44,552	
Cumberland & District Historical Society		25,928
Social Services and Housing	25,928	
Cumberland Adult Day Care		59,262
Health	59,262	
Cumberland Chamber of Commerce		12,122
Regional and Economic Development	7,800	
Social Services and Housing	4,322	
Cumberland Health Care Society		981,120
Health	981,120	
Cumberland Intermediate Care Unit		1,696,017
Health	1,676,128	
Social Services and Housing	19,889	
Cummings & J Cummings, D		45,666
Social Services and Housing	45,666	
Cunada, I		19,263
Health	19,263	
Cunningham, E		70,543
Social Services and Housing	70,543	
Cunningham, Y		24,139
Social Services and Housing	24,139	
Curling Council of B C		84,500
Lottery Fund	84,500	
Cutler, R		19,648
Social Services and Housing	19,648	
Cutting, Y		16,496
Health	16,496	
Cypress Child Centre		31,261
Social Services and Housing	31,261	
Cythera Transition House		201,500
Social Services and Housing	201,500	
D & M Pickup Parts		10,668
Social Services and Housing	10,668	
D B R Housing Society		180,857
Health	180,857	
D C C		50,000
Regional and Economic Development	50,000	
D C Optical		24,900
Social Services and Housing	24,900	
D J Technical Sales Ltd		10,128
Health	4,133	
Social Services and Housing	5,995	
D M R Group Inc		18,000
Solicitor General	18,000	
D P A Group Inc		18,584
Advanced Education, Training and Technology	9,292	
Health	9,292	
Dadson & et al, M		26,930
Social Services and Housing	26,930	
Daetech Computer Technologies Corp		12,794
Social Services and Housing	12,794	
Dahl, M		33,040
Social Services and Housing	33,040	
Dahlen, J		13,757
Social Services and Housing	13,757	
Dahler, M		19,955
Social Services and Housing	19,955	
Dahlstrom, D G, Dr		25,342
Labour and Consumer Services	25,132	
Solicitor General	210	
Dahms, J		33,447
Social Services and Housing	33,447	
Dairy Lake Water Licencees		30,112
Agriculture and Fisheries	30,112	
Daisy Daycare		13,392

	Ministry $	Total $
Social Services and Housing	13,392	
Dakin, H		23,251
Social Services and Housing	23,251	
Daku & L Daku, G		71,617
Social Services and Housing	71,617	
Dale, D		30,630
Social Services and Housing	30,630	
Dale, L		20,016
Social Services and Housing	20,016	
Dallas House Society		352,700
Labour and Consumer Services	352,700	
Dalrymple, J, Dr		10,799
Social Services and Housing	10,799	
Dalton, M		18,627
Social Services and Housing	18,627	
Dance Centre, The		12,057
Lottery Fund	12,057	
Dandelion Daycare		14,407
Social Services and Housing	14,407	
Dandelion Family Daycare		10,996
Social Services and Housing	10,996	
Dang, H, Dr		10,557
Social Services and Housing	10,557	
Dania Home Society		1,085,095
Health	1,077,349	
Social Services and Housing	7,746	
Daniels, D		18,033
Social Services and Housing	18,033	
Danielson, J		10,502
Social Services and Housing	10,502	
Danielson, J M		21,216
Social Services and Housing	21,216	
Dans Residence		15,121
Health	15,121	
Darcangelo, S		12,055
Health	12,055	
Darin Court Group Home		201,093
Social Services and Housing	201,093	
Dark Horse Theatre Collective Society		12,000
Lottery Fund	12,000	
Darley, D, Dr		29,450
Health	29,376	
Social Services and Housing	74	
Darragh & G Bullen, M		16,701
Social Services and Housing	16,701	
Dasmesh Punjabi Educational Association		223,642
Education	223,642	
Davidson, D		20,156
Agriculture and Fisheries	20,156	
Davidson, K		32,077
Social Services and Housing	32,077	
Davidson, M		50,231
Social Services and Housing	50,231	
Davies Prescription Pharmacy		21,030
Social Services and Housing	21,030	
Davies Prescription Pharmacy–St Georges		25,710
Social Services and Housing	25,710	
Davies, C		306,064
Social Services and Housing	306,064	
Davies, M		55,038
Social Services and Housing	55,038	
Davis & G Davis, R		10,574
Social Services and Housing	10,574	
Davis, B		23,389
Social Services and Housing	23,389	
Davis, C M		39,387
Solicitor General	39,387	
Davis, C, Dr		35,385
Solicitor General	35,385	
Davis, D		46,778
Social Services and Housing	46,778	
Davis, L		10,696
Solicitor General	10,696	
Davis, M		49,465
Social Services and Housing	49,465	
Davis, S		46,244
Municipal Affairs, Recreation and Culture	2,300	
Social Services and Housing	43,944	
Davy, P		12,720
Social Services and Housing	12,720	
Dawe & M Dawe, P		20,864
Social Services and Housing	20,864	
Dawson Creek & District Chamber of Commerce		10,409
Regional and Economic Development	10,409	
Dawson Creek & District Hospital Society		9,010,629
Health	9,010,629	
Dawson Creek Alcohol Service Program		129,944
Labour and Consumer Services	129,944	
Dawson Creek Catholic Social Society		66,871
Social Services and Housing	66,871	
Dawson Creek Child Development Society		16,416
Health	506	
Social Services and Housing	15,910	
Dawson Creek Curling Club		39,827
Lottery Fund	39,827	
Dawson Creek Daycare Society		47,508
Social Services and Housing	47,508	
Dawson Creek Economic Development Commission		72,019
Regional and Economic Development	72,019	
Dawson Creek Exhibition Association		11,584
Agriculture and Fisheries	11,584	
Dawson Creek Golf & Country Club		38,693
Lottery Fund	38,693	
Dawson Creek Public Library Association		36,988
Municipal Affairs, Recreation and Culture	36,988	
Dawson Creek Society for Community Living		1,047,803
Health	153,154	
Social Services and Housing	894,649	
Day, P		103,488
Social Services and Housing	103,488	
Day, T		41,849
Social Services and Housing	41,849	
Dayupay, C		44,784
Social Services and Housing	44,784	
DC Dancecorps Society		19,972
Lottery Fund	14,500	
Social Services and Housing	5,472	
De Beaumont, J		95,675
Social Services and Housing	95,675	
De Chaberton, D		15,649
Agriculture and Fisheries	15,649	
De Martino, C, Dr		25,530
Health	25,530	
De Montmorency & M De Montmorency, J		38,508
Social Services and Housing	38,508	
Dean, G S, Dr		21,492
Social Services and Housing	21,492	
Dease River Band Council		44,724
Labour and Consumer Services	6,900	
Social Services and Housing	37,824	
Deboers Stock Farm & Danapa Holdings Ltd		64,077
Agriculture and Fisheries	64,077	
Decker Management Ltd		2,919,826
Health	2,919,826	
Decker Management Ltd–Sandringham		2,165,705
Health	2,165,705	
Dedelley, D		24,825
Social Services and Housing	24,825	
Delesky, W		27,048
Agriculture and Fisheries	27,048	
Deleurme & R Deleurme, I		31,745
Social Services and Housing	31,745	
Delta Advocates for Community Mental Health		105,435
Health	105,435	
Delta Association for the Handicapped		451,777
Social Services and Housing	451,777	
Delta Centennial Hospital Society		11,521,064
Health	11,521,064	
Delta Community Arts Council		14,960

	Ministry $	Total $
Lottery Fund	14,960	
Delta Community Career & Living Society		2,656,012
Health	15,179	
Lottery Fund	111,778	
Social Services and Housing	2,529,055	
Delta Family Services Society		1,258,606
Labour and Consumer Services	391,555	
Social Services and Housing	867,051	
Delta Funtime Out of School Day Care		15,656
Social Services and Housing	15,656	
Delta Home Support Service Society		750,946
Health	699,529	
Social Services and Housing	51,417	
Delta Hospital		22,282
Social Services and Housing	22,282	
Delta Lodge		393,389
Health	317,636	
Social Services and Housing	75,753	
Delta Museum & Archives Society		13,000
Municipal Affairs, Recreation and Culture	13,000	
Delta Recycling Society		23,608
Social Services and Housing	23,608	
Delta School District 37		84,246,861
Advanced Education, Training and Technology	2,486	
Education	84,223,896	
Lottery Fund	4,770	
Social Services and Housing	15,709	
Delta School Readiness Program Society		102,400
Social Services and Housing	102,400	
Delta Sunshine Taxi (1972) Ltd		10,017
Social Services and Housing	10,017	
Delta Victim Witness Services Association		28,151
Lottery Fund	8,151	
Solicitor General	20,000	
Delta Youth Services & Crime Prevention Society		159,104
Health	20,000	
Social Services and Housing	139,104	
Deltassist Community Services Society		675,531
Health	103,722	
Social Services and Housing	571,809	
Deltassist Pregnant & Parenting & Teen Daycare		36,043
Social Services and Housing	36,043	
Delves Group Home, The		31,131
Social Services and Housing	31,131	
Dengarry Professional Services Ltd		829,187
Health	16,362	
Social Services and Housing	812,825	
Dennis, M		12,669
Social Services and Housing	12,669	
Dental Care Program		19,507,778
Social Services and Housing	19,507,778	
Depape & R Depape, R		15,073
Social Services and Housing	15,073	
Derby, E		13,620
Social Services and Housing	13,620	
Dermott, T		17,576
Social Services and Housing	17,576	
Desautels, G		13,254
Social Services and Housing	13,254	
Deschamps, L		107,220
Social Services and Housing	107,220	
Dettweiler, L E		22,846
Health	22,846	
Devecais & N Devecais, M		11,255
Social Services and Housing	11,255	
Devos, J		20,336
Health	12,675	
Social Services and Housing	7,661	
Devries & F Devries, M		89,855
Social Services and Housing	89,855	
Devries, A G, Dr		67,443
Solicitor General	67,443	
Devries, C		15,840
Social Services and Housing	15,840	
Dew, M		49,092
Social Services and Housing	49,092	
Dewdney-Alouette Regional Hospital District		407,645
Health	407,645	
Dewitt, L		23,209
Social Services and Housing	23,209	
Dexter-Wallace & Associates		37,500
Government Management Services	37,500	
DFP Enterprise		27,537
Solicitor General	27,537	
Dhaliwal-Todd, G		40,047
Social Services and Housing	40,047	
Dial-A-Dietitian		89,000
Health	89,000	
Diamond J Farms Ltd		13,910
Agriculture and Fisheries	13,910	
Dianne's Day Care Centre		14,126
Social Services and Housing	14,126	
Dick, S		64,088
Social Services and Housing	64,088	
Dickinson, S, Dr		40,544
Labour and Consumer Services	40,544	
Didiomete, P		62,791
Social Services and Housing	62,791	
Dillen & J Dillen, K		20,772
Social Services and Housing	20,772	
Dilli Inc, M, Dr		134,858
Health	134,858	
Dinsdale, J		10,133
Health	133	
Solicitor General	10,000	
Diocese of Qu'Appelle Anglican Church of Canada, The		31,351
Solicitor General	31,351	
Dion & P Dion, J		16,516
Social Services and Housing	16,516	
Diopita, J		35,931
Social Services and Housing	35,931	
Directions Career Development Agency		27,767
Social Services and Housing	27,767	
Disabled Skiers Association of B C		19,800
Lottery Fund	19,800	
Discovery Daycare (Terrace)		10,741
Social Services and Housing	10,741	
Discovery Foundation		906,568
Advanced Education, Training and Technology	906,568	
Discovery House Child Development Centre		69,030
Social Services and Housing	69,030	
Discovery Reenactment Society		18,000
Lottery Fund	18,000	
Discovery School Society		101,220
Education	101,220	
District 69 Christian Education Society		130,587
Education	130,587	
District 69 Family Life Resources Centre Society		79,003
Health	8,683	
Social Services and Housing	70,320	
District 69 Historical Society		32,987
Social Services and Housing	32,987	
District 69 Society of Organized Services		184,730
Attorney General	10,206	
Government Management Services	1,500	
Health	58,016	
Social Services and Housing	100,094	
Solicitor General	14,914	
District of Abbotsford		3,073,551
Agriculture and Fisheries	21,746	
Education	128	
Health	1,140	
Municipal Affairs, Recreation and Culture	3,009,035	
Solicitor General	3,730	
Transportation and Highways	37,772	
District of Burnaby		17,099,299
Education	1,130	
Health	5,260,210	
Lottery Fund	200,000	

	Ministry $	Total $
Municipal Affairs, Recreation and Culture	11,102,640	
Regional and Economic Development	33,000	
Social Services and Housing	11	
Solicitor General	35,302	
Sustainable Environment Fund	462,166	
Transportation and Highways	4,840	
District of Campbell River		3,935,657
Health	340,971	
Lottery Fund	158,652	
Municipal Affairs, Recreation and Culture	3,289,252	
Regional and Economic Development	43,100	
Social Services and Housing	922	
Solicitor General	26,806	
Transportation and Highways	75,954	
District of Central Saanich		2,115,140
Municipal Affairs, Recreation and Culture	2,110,630	
Social Services and Housing	40	
Solicitor General	2,830	
Transportation and Highways	1,640	
District of Chetwynd		602,818
Municipal Affairs, Recreation and Culture	560,235	
Regional and Economic Development	41,583	
Solicitor General	1,000	
District of Chilliwack		3,842,896
Agriculture and Fisheries	55,110	
Education	11,194	
Municipal Affairs, Recreation and Culture	3,499,687	
Solicitor General	40,496	
Sustainable Environment Fund	152,576	
Transportation and Highways	83,833	
District of Coldstream		989,473
Education	860	
Municipal Affairs, Recreation and Culture	988,613	
District of Coquitlam		4,996,630
Lottery Fund	83,790	
Municipal Affairs, Recreation and Culture	4,886,974	
Solicitor General	19,950	
Transportation and Highways	5,916	
District of Delta		6,297,574
Agriculture and Fisheries	8,000	
Health	30,000	
Municipal Affairs, Recreation and Culture	6,151,251	
Solicitor General	106,742	
Transportation and Highways	1,581	
District of Elkford		1,095,794
Health	22,500	
Lottery Fund	309,369	
Municipal Affairs, Recreation and Culture	762,360	
Regional and Economic Development	815	
Solicitor General	750	
District of Esquimalt		1,164,570
Education	1,290	
Municipal Affairs, Recreation and Culture	1,154,617	
Solicitor General	4,511	
Transportation and Highways	4,152	
District of Houston		437,542
Education	138	
Health	12,510	
Lottery Fund	9,701	
Municipal Affairs, Recreation and Culture	405,567	
Solicitor General	1,826	
Transportation and Highways	7,800	
District of Hudson's Hope		391,616
Advanced Education, Training and Technology	5,994	
Health	2,000	
Lottery Fund	31,178	
Municipal Affairs, Recreation and Culture	351,444	
Solicitor General	1,000	
District of Invermere		875,600
Municipal Affairs, Recreation and Culture	860,331	
Regional and Economic Development	2,500	
Solicitor General	1,050	
Transportation and Highways	11,719	
District of Kent		339,526
Agriculture and Fisheries	8,000	
Municipal Affairs, Recreation and Culture	329,214	
Solicitor General	2,312	
District of Kitimat		1,020,011
Health	85,164	
Lottery Fund	52,443	
Municipal Affairs, Recreation and Culture	635,596	
Regional and Economic Development	14,544	
Solicitor General	20,354	
Transportation and Highways	211,910	
District of Langley		8,367,008
Health	720	
Municipal Affairs, Recreation and Culture	7,826,572	
Regional and Economic Development	35,500	
Solicitor General	24,040	
Transportation and Highways	480,176	
District of Logan Lake		560,948
Lottery Fund	116,813	
Municipal Affairs, Recreation and Culture	443,041	
Solicitor General	1,094	
District of MacKenzie		439,409
Municipal Affairs, Recreation and Culture	437,200	
Solicitor General	2,209	
District of Maple Ridge		6,073,846
Education	2,420	
Health	32,335	
Lottery Fund	228,998	
Municipal Affairs, Recreation and Culture	5,063,945	
Regional and Economic Development	53,770	
Social Services and Housing	667	
Solicitor General	36,405	
Transportation and Highways	655,306	
District of Matsqui		11,028,017
Agriculture and Fisheries	1,954,247	
Health	30,000	
Lottery Fund	865,857	
Municipal Affairs, Recreation and Culture	7,994,581	
Regional and Economic Development	47,362	
Social Services and Housing	3,491	
Solicitor General	90,254	
Sustainable Environment Fund	42,225	
District of Metchosin		496,476
Health	10,700	
Municipal Affairs, Recreation and Culture	264,970	
Solicitor General	1,250	
Transportation and Highways	219,556	
District of Mission		3,229,051
Health	15,750	
Municipal Affairs, Recreation and Culture	2,916,933	
Regional and Economic Development	19,000	
Solicitor General	22,356	
Transportation and Highways	255,012	
District of New Hazelton		370,770
Municipal Affairs, Recreation and Culture	370,770	
District of North Cowichan		1,953,296
Agriculture and Fisheries	8,000	
Health	340	
Municipal Affairs, Recreation and Culture	1,923,540	
Solicitor General	2,720	
Transportation and Highways	18,696	
District of North Saanich		784,825
Municipal Affairs, Recreation and Culture	782,798	
Transportation and Highways	2,027	
District of North Vancouver		6,269,079
Education	860	
Lottery Fund	333,333	
Municipal Affairs, Recreation and Culture	5,091,021	
Solicitor General	5,730	
Sustainable Environment Fund	216,667	
Transportation and Highways	621,468	
District of Oak Bay		2,081,605
Health	176,598	
Lottery Fund	111,111	
Municipal Affairs, Recreation and Culture	1,773,320	
Social Services and Housing	5,851	
Solicitor General	3,250	

	Ministry $	Total $
Transportation and Highways	11,475	
District of Peachland		397,690
Lottery Fund	4,200	
Municipal Affairs, Recreation and Culture	392,490	
Solicitor General	1,000	
District of Pitt Meadows		1,139,504
Municipal Affairs, Recreation and Culture	973,962	
Solicitor General	1,000	
Transportation and Highways	164,542	
District of Port Hardy		1,091,943
Lottery Fund	143,999	
Municipal Affairs, Recreation and Culture	863,891	
Regional and Economic Development	4,541	
Social Services and Housing	45	
Solicitor General	1,008	
Transportation and Highways	78,459	
District of Powell River		1,036,214
Lottery Fund	84,466	
Municipal Affairs, Recreation and Culture	886,310	
Regional and Economic Development	43,205	
Social Services and Housing	20	
Solicitor General	16,493	
Transportation and Highways	5,720	
District of Saanich		8,674,388
Agriculture and Fisheries	6,828	
Education	4,570	
Health	39,497	
Lottery Fund	38,500	
Municipal Affairs, Recreation and Culture	8,407,671	
Solicitor General	19,965	
Transportation and Highways	157,357	
District of Salmon Arm		2,202,532
Health	29,300	
Lottery Fund	175,000	
Municipal Affairs, Recreation and Culture	1,838,202	
Regional and Economic Development	27,900	
Solicitor General	1,230	
Transportation and Highways	130,900	
District of Salmon Arm Volunteer Fire Department		27,500
Lottery Fund	27,500	
District of Sechelt		521,968
Lottery Fund	13,750	
Municipal Affairs, Recreation and Culture	312,018	
Solicitor General	17,200	
Transportation and Highways	179,000	
District of Sicamous		570,598
Education	1,482	
Government Management Services	7,500	
Municipal Affairs, Recreation and Culture	183,034	
Transportation and Highways	378,582	
District of Spallumcheen		416,544
Education	2,068	
Municipal Affairs, Recreation and Culture	401,796	
Transportation and Highways	12,680	
District of Sparwood		1,022,874
Lottery Fund	80	
Municipal Affairs, Recreation and Culture	1,020,859	
Regional and Economic Development	935	
Solicitor General	1,000	
District of Squamish		1,039,147
Education	860	
Municipal Affairs, Recreation and Culture	1,021,653	
Solicitor General	16,634	
District of Stewart		161,226
Health	3,020	
Municipal Affairs, Recreation and Culture	154,966	
Regional and Economic Development	2,475	
Solicitor General	765	
District of Summerland		616,821
Health	14,500	
Municipal Affairs, Recreation and Culture	577,130	
Regional and Economic Development	20,000	
Solicitor General	3,160	
Transportation and Highways	2,031	
District of Surrey		20,647,084
Agriculture and Fisheries	2,166,164	
Education	10,834	
Health	28,935	
Lottery Fund	5,370	
Municipal Affairs, Recreation and Culture	18,196,962	
Regional and Economic Development	38,850	
Social Services and Housing	894	
Solicitor General	62,016	
Transportation and Highways	137,059	
District of Taylor		198,556
Municipal Affairs, Recreation and Culture	177,400	
Solicitor General	1,000	
Transportation and Highways	20,156	
District of Tofino		109,458
Municipal Affairs, Recreation and Culture	108,458	
Solicitor General	1,000	
District of Tumbler Ridge		3,094,467
Advanced Education, Training and Technology	1,998	
Health	20,025	
Lottery Fund	666,667	
Municipal Affairs, Recreation and Culture	2,342,712	
Regional and Economic Development	46,955	
Social Services and Housing	110	
Solicitor General	1,000	
Transportation and Highways	15,000	
District of Tumbler Ridge Community Centre		13,319
Regional and Economic Development	13,319	
District of Vanderhoof		430,625
Municipal Affairs, Recreation and Culture	429,625	
Solicitor General	1,000	
District of West Vancouver		3,977,809
Education	700	
Municipal Affairs, Recreation and Culture	3,935,399	
Social Services and Housing	4,818	
Solicitor General	36,892	
District of Whistler		1,229,155
Health	15,300	
Municipal Affairs, Recreation and Culture	1,210,555	
Solicitor General	3,300	
Divino Estate Winery		30,517
Agriculture and Fisheries	30,517	
Dobbins & D Dobbins, J		11,773
Health	11,773	
Dobbins, J C		15,493
Social Services and Housing	15,493	
Dobler Contracting Ltd, Ed		27,623
Solicitor General	27,623	
Dodd, L		41,660
Social Services and Housing	41,660	
Dodsworth & M Dodsworth, T		29,276
Social Services and Housing	29,276	
Dodsworth, F		193,744
Social Services and Housing	193,744	
Doe Investments Ltd		99,669
Health	99,669	
Dogwood Home Services		177,321
Social Services and Housing	177,321	
Dogwood Lodge (Burnaby)		3,364,251
Health	3,299,367	
Social Services and Housing	64,884	
Dogwood Lodge (Vancouver)		3,091,884
Health	2,992,112	
Social Services and Housing	99,772	
Dogwood Pavillion of Coquitlam		170,222
Lottery Fund	170,222	
Doherty, L		12,923
Social Services and Housing	12,923	
Dollars & Sense Budget Planners		32,070
Social Services and Housing	28,791	
Solicitor General	3,279	
Dolton, R		15,840
Social Services and Housing	15,840	
Domaine Holdings Ltd		287,495
Social Services and Housing	287,495	

	Ministry $	Total $
Doman, M		22,812
Health	22,812	
Domco Foodservices Ltd		101,926
Solicitor General	101,926	
Dominion Hotel		11,342
Social Services and Housing	11,342	
Dompierre, L, Dr		36,069
Health	36,069	
Donald & S Donald, R		65,866
Social Services and Housing	65,866	
Donaldson, E		18,006
Social Services and Housing	18,006	
Dondaneau, K		36,269
Social Services and Housing	36,269	
Donnas Day Care		10,919
Social Services and Housing	10,919	
Donnelly, C		15,611
Social Services and Housing	15,611	
Donovan, D		76,941
Social Services and Housing	76,941	
Donovan, M		37,118
Social Services and Housing	37,118	
Doodlebug Family Daycare		13,794
Social Services and Housing	13,794	
Dool Consulting		13,104
Solicitor General	13,104	
Dorval, K		14,052
Social Services and Housing	14,052	
Doucet & I Doucet, J C		26,592
Social Services and Housing	26,592	
Doucet, C		13,174
Social Services and Housing	13,174	
Douglas & McIntyre Ltd		70,932
Municipal Affairs, Recreation and Culture	70,932	
Douglas College		33,144,751
Advanced Education, Training and Technology	32,933,200	
Government Management Services	500	
Health	18,500	
Lottery Fund	1,011	
Social Services and Housing	139,513	
Solicitor General	52,027	
Douglas College Early Childhood Education Society		42,313
Social Services and Housing	42,313	
Douglas College Foundation		113,588
Advanced Education, Training and Technology	113,588	
Douglas Park Community Association		22,842
Social Services and Housing	22,842	
Douglas, A		17,432
Social Services and Housing	17,432	
Dove Transport		42,534
Social Services and Housing	42,534	
Dowe, F L, Dr		14,249
Social Services and Housing	14,249	
Dowle, B		11,203
Health	6,121	
Social Services and Housing	5,082	
Downey Enterprises Ltd		621,123
Social Services and Housing	621,123	
Downey, W		11,400
Social Services and Housing	11,400	
Downs Enterprises Ltd		291,380
Health	193,491	
Social Services and Housing	97,889	
Downtown Blanshard Advisory Committee		202,409
Social Services and Housing	175,665	
Solicitor General	26,744	
Downtown Eastside Economic Development Society		41,896
Regional and Economic Development	39,600	
Social Services and Housing	2,296	
Downtown Eastside Residence Association		89,544
Social Services and Housing	89,544	
Downtown Eastside Womens Centre		57,950
Government Management Services	40,450	
Native Affairs	17,500	
Downtown Eastside Youth Activities Society		236,863
Health	1,200	
Social Services and Housing	235,663	
Downtown Revitalization Program		5,000,000
Lottery Fund	5,000,000	
Downtown Society for the Fellowship of Recovering Alcoholics		30,642
Lottery Fund	25,000	
Social Services and Housing	5,642	
Downtown Vernon Association		21,548
Lottery Fund	21,548	
Doyle, B		18,468
Social Services and Housing	18,468	
Draper, J		48,801
Social Services and Housing	48,801	
Driscoll, D		34,834
Social Services and Housing	34,834	
Dryburgh & V Dryburgh, P		71,587
Social Services and Housing	71,587	
Drysdale, E R, Dr		33,979
Health	33,979	
Dubois, W		162,235
Social Services and Housing	162,235	
Ducks Unlimited Canada		36,225
Environment	36,225	
Dudley, J		12,974
Social Services and Housing	12,974	
Duecks Daycare Centre		16,669
Social Services and Housing	16,669	
Duffy, H P, Dr		98,758
Health	98,758	
Duffy, J, Dr		102,732
Health	102,732	
Duke of Edinburgh Awards		40,000
Education	40,000	
Duke Residence		598,389
Health	582,896	
Social Services and Housing	15,493	
Dula, A		20,016
Social Services and Housing	20,016	
Dunbar Memorial Preschool		11,297
Social Services and Housing	11,297	
Dunbar Queen Elizabeth After School Care Society		25,669
Social Services and Housing	25,669	
Duncan & District Association for the Mentally Retarded		31,771
Social Services and Housing	31,771	
Duncan Christian School Association		641,261
Education	641,261	
Duncan Day Care Society, The		112,332
Social Services and Housing	112,332	
Dunne, S		19,969
Social Services and Housing	19,969	
Dunphy & B Dunphy, S		28,546
Social Services and Housing	28,546	
Dunrovin Park (1974) Society		971,782
Health	971,782	
Dunsmuir Lodge		76,455
Education	76,014	
Social Services and Housing	441	
Dunstan House Daycare		27,739
Social Services and Housing	27,739	
Dupuis, R		15,847
Social Services and Housing	15,847	
Durand Manor		11,695
Social Services and Housing	11,695	
Durand Special Care Society, Henry M		566,742
Health	561,655	
Social Services and Housing	5,087	
Durnford, S		18,820
Social Services and Housing	18,820	
Durrs Green Acres		87,987
Health	12,274	

	Ministry $	Total $
Social Services and Housing	75,713	
Dusch, J		17,174
Social Services and Housing	17,174	
Duvent & K Duvent, G		36,671
Agriculture and Fisheries	36,671	
Dworkin–Pogson & Associates Ltd		497,179
Social Services and Housing	497,179	
Dyck's Pharmacists		20,535
Social Services and Housing	20,535	
Dyke, R		15,966
Social Services and Housing	15,966	
E & J Enterprises Ltd		23,492
Social Services and Housing	23,492	
E & L Construction		11,427
Environment	11,427	
E T Day Care		17,047
Social Services and Housing	17,047	
Eacotts Family Daycare		13,835
Social Services and Housing	13,835	
Eagle Creek Recreation Commission		102,084
Lottery Fund	101,684	
Municipal Affairs, Recreation and Culture	400	
Eagleridge Daycare		30,292
Social Services and Housing	30,292	
Early Explorers Daycare		57,793
Social Services and Housing	57,793	
Early Years Learning Center		10,668
Social Services and Housing	10,668	
East 19th House		25,864
Social Services and Housing	25,864	
East Kelowna Daycare		65,962
Social Services and Housing	65,962	
East Kootenay Area Foster Parent Council		42,865
Social Services and Housing	42,865	
East Kootenay Community College		10,216,607
Advanced Education, Training and Technology	10,169,289	
Government Management Services	500	
Social Services and Housing	46,818	
East Kootenay Health Society		350,419
Health	19,535	
Labour and Consumer Services	330,884	
East Kootenay Mental Health Society		164,870
Health	104,576	
Social Services and Housing	60,294	
East Kootenay Regional Hospital District		461,548
Health	461,548	
East Kootenay Union Board of Health		25,086
Health	25,086	
East Side Family Place Society		10,206
Social Services and Housing	10,206	
East Vancouver Community Services Society		183,302
Social Services and Housing	183,302	
East Vancouver Montessori Day Care		13,020
Social Services and Housing	13,020	
Easton, M		27,642
Social Services and Housing	27,642	
Easy–Out Independent Life Skills Society		423,712
Social Services and Housing	423,712	
Eaton Co Ltd, T, The		15,529
Social Services and Housing	15,529	
Eaves, D, Dr		90,960
Health	90,960	
Echo Centre		15,000
Lottery Fund	15,000	
Echo Players Association		11,324
Social Services and Housing	11,324	
Echo Sunshine Lawn Bowling Club		10,666
Lottery Fund	10,666	
Eckland, J		10,626
Social Services and Housing	10,626	
Economic Development Association of B C		127,121
Regional and Economic Development	127,121	
Economic Development Commission		54,756
Regional and Economic Development	54,756	
Edam Performing Arts Society		17,500
Lottery Fund	17,500	
Ede & L Ede, L		51,122
Social Services and Housing	51,122	
Eden Rest Home		1,420,886
Health	1,415,192	
Social Services and Housing	5,694	
Edenridge Day Care Centre		74,565
Social Services and Housing	74,565	
Edgar, D		20,263
Social Services and Housing	20,263	
Edgehill Manor		203,896
Social Services and Housing	203,896	
Edgewood–Fauquier Television Society		64,000
Lottery Fund	64,000	
Edka Investco Inc		10,564
Social Services and Housing	10,564	
Educacentre		15,730
Education	15,730	
Education Technology Centre		14,000
Education	14,000	
Edwards & W Edwards, J		94,183
Social Services and Housing	94,183	
Edwards, F		18,676
Social Services and Housing	18,676	
Edwards, M		18,992
Social Services and Housing	18,992	
Edwards, S		13,799
Health	6,053	
Social Services and Housing	7,746	
Edwards, S		37,053
Social Services and Housing	37,053	
Edwin, L		10,008
Social Services and Housing	10,008	
Eglen, C		38,955
Social Services and Housing	38,955	
Egli, B		17,367
Health	17,367	
Ehattesaht Indian Band		28,743
Attorney General	13,333	
Native Affairs	14,850	
Social Services and Housing	560	
Ehmann, T, Dr		35,026
Health	35,026	
Eichenlaub, K R		14,040
Solicitor General	14,040	
Eichstadt Inc, U W, Dr		10,382
Social Services and Housing	1,862	
Solicitor General	8,520	
Eidsvold Lodge No 53–Sons of Norway		32,993
Lottery Fund	32,993	
Ekins & R Lemire, R		27,745
Social Services and Housing	27,745	
Ekins, R		36,013
Social Services and Housing	36,013	
Elder, W		18,392
Social Services and Housing	18,392	
Electronic Manufacturers Association of B C		26,000
Advanced Education, Training and Technology	26,000	
Elford, L		70,567
Social Services and Housing	70,567	
Elizabeth Rest Home		26,236
Health	26,236	
Elk Valley Home Support Society		228,350
Health	160,569	
Social Services and Housing	67,781	
Elkford & District Diagnostic & Treatment Centre Society		437,319
Health	437,319	
Elkroy Benevolent Society		46,686
Social Services and Housing	46,686	
Elks Purple Cross Fund, The		260,200
Health	209,500	
Social Services and Housing	50,700	
Ellerton, L		24,439
Social Services and Housing	24,439	

	Ministry $	Total $
Elliott, S		21,186
Social Services and Housing	21,186	
Ellis, L		21,088
Social Services and Housing	21,088	
Ellis, O F, Dr		66,453
Health	66,453	
Ellison, P		14,793
Social Services and Housing	14,793	
Elrod, C		29,710
Social Services and Housing	29,710	
Elsdon, I		36,646
Social Services and Housing	36,646	
Elterman, M F, Dr		59,111
Health	17,986	
Social Services and Housing	2,695	
Solicitor General	38,430	
Emard, A		111,118
Social Services and Housing	111,118	
Emergency Assistance		528,884
Solicitor General	528,884	
Emery & D Emery, R		38,439
Social Services and Housing	38,439	
Emily Carr College of Art & Design		8,040,216
Advanced Education, Training and Technology	8,011,005	
Government Management Services	1,611	
Lottery Fund	27,600	
Emmanuel Pentacostal Church of B C		11,063
Education	11,063	
Emmas		188,378
Social Services and Housing	188,378	
Employee Investment Program Cost Sharing Agreement		68,351
Regional and Economic Development	68,351	
Employee Share Ownership & Investment Association		77,042
Regional and Economic Development	77,042	
Employment & Training Initiatives		18,284,471
Advanced Education, Training and Technology	18,284,471	
Encounters With Canada		100,500
Education	100,500	
Enderby & District Chamber of Commerce		35,640
Lottery Fund	26,640	
Regional and Economic Development	9,000	
Enderby & District Homemakers Society		255,984
Health	255,984	
Enderby Evangelical Chapel		198,872
Education	198,872	
Endicott Centre		62,225
Health	62,225	
Eng, B W		25,472
Health	25,472	
Eng, S		20,683
Social Services and Housing	20,683	
England & Associates, G D M		30,006
Solicitor General	30,006	
England, R		15,297
Health	15,297	
England, R		34,868
Health	34,868	
English Bay Apartment Hotel		30,293
Social Services and Housing	30,293	
English Manor Rest Home (1978)		112,043
Social Services and Housing	112,043	
English, P		16,001
Social Services and Housing	16,001	
Ennis, J		11,304
Social Services and Housing	11,304	
Enviro Plastics Ltd		35,000
Sustainable Environment Fund	35,000	
Environics Research Group Ltd		19,500
Solicitor General	19,500	
Environmental Youth Alliance		19,500
Advanced Education, Training and Technology	19,500	
Equalization Grant Payments		28,294,187
Advanced Education, Training and Technology	28,294,187	

	Ministry $	Total $
Erautt, M A		12,611
Social Services and Housing	12,611	
Erdman, L		13,033
Social Services and Housing	13,033	
Erikson, I		44,515
Social Services and Housing	44,515	
Erissa Yong Wilson Inc		49,766
Social Services and Housing	49,766	
Erlandson, J		57,187
Social Services and Housing	57,187	
Erwin Family Daycare		12,719
Social Services and Housing	12,719	
Esau, K		10,919
Agriculture and Fisheries	10,919	
Esquimalt Neighbourhood House Society		143,628
Health	12,140	
Social Services and Housing	131,488	
Esquimalt Parks & Recreation Commission		24,898
Social Services and Housing	24,898	
Esterreicher, E		60,397
Social Services and Housing	60,397	
Etches, B		52,983
Health	45,822	
Solicitor General	7,161	
Euler, S		15,840
Social Services and Housing	15,840	
Evangelical Education Society		363,509
Education	363,509	
Evangelical Free Church of Canada		19,107
Solicitor General	19,107	
Evangelical Free Church of Williams Lake		23,286
Education	23,286	
Evangelos Photography Ltd		11,334
Social Services and Housing	11,334	
Evans, K		11,991
Social Services and Housing	11,991	
Evans, W		29,149
Agriculture and Fisheries	3,754	
Social Services and Housing	25,395	
Everett Rest Home		128,820
Health	109,444	
Social Services and Housing	19,376	
Evergreen Baptist Care Society		2,721,692
Health	2,713,946	
Social Services and Housing	7,746	
Evergreen Independent School Society		180,714
Education	180,714	
Evergreen Manor, The		61,673
Health	61,673	
Evergreen Motors Ltd		12,068
Social Services and Housing	12,068	
Everingham, O		23,513
Social Services and Housing	23,513	
Everwest Marketing Services Inc		55,000
Social Services and Housing	55,000	
Ewen, A		102,599
Social Services and Housing	102,599	
Ewing, V		22,674
Health	22,674	
Extendicare Health Services Inc		1,698,804
Health	1,694,783	
Social Services and Housing	4,021	
Extra Foods		95,544
Social Services and Housing	95,544	
Eye Masters Ltd		43,131
Social Services and Housing	43,131	
Eye Opener Opticians, The		14,745
Social Services and Housing	14,745	
Eye Works		14,831
Social Services and Housing	14,831	
Eyre, R		11,494
Health	11,494	
Ezeard & H Ezeard, W		26,695
Health	26,695	

	Ministry $	Total $
Ezrah Community Association & Jewish Community Centre of Victoria		53,333
Lottery Fund	53,333	
F C J L Holdings Ltd		17,803
Social Services and Housing	17,803	
Faasse, H		19,631
Social Services and Housing	19,631	
Fair Haven United Church Home–Burnaby		499,086
Health	494,997	
Social Services and Housing	4,089	
Fair Haven United Church Home–Vancouver		1,303,950
Health	1,255,580	
Lottery Fund	40,000	
Social Services and Housing	8,370	
Fairfield Early Childhood Centre		36,175
Social Services and Housing	36,175	
Fairfield Homecare Services Society		1,123,340
Health	1,109,873	
Social Services and Housing	13,467	
Fairfield Monessori Preschool		16,140
Social Services and Housing	16,140	
Fairmont Hot Springs Resort Ltd		34,200
Transportation and Highways	34,200	
Fairview Daycare		12,716
Social Services and Housing	12,716	
Fairview Mountain Golf Club		52,836
Social Services and Housing	52,836	
Fairway Holdings Ltd		24,481
Social Services and Housing	24,481	
Fairway Place		38,943
Social Services and Housing	38,943	
Falk & P Falk, S		56,933
Social Services and Housing	56,933	
Falk, E		37,672
Social Services and Housing	37,672	
Falkland & District Community Association		19,534
Social Services and Housing	19,534	
False Creek Recreation Association		11,214
Social Services and Housing	11,214	
False Creek Residence		726,211
Health	726,211	
Family and Childrens Services of St Thomas and Elgin, The		11,665
Social Services and Housing	11,665	
Family Practice Research Centre		20,360
Health	20,360	
Family Project Society		522,418
Social Services and Housing	522,418	
Family Resource Institute		11,060
Social Services and Housing	11,060	
Family Services		18,414
Health	18,414	
Family Services of Greater Vancouver		2,485,124
Attorney General	45,000	
Health	6,526	
Labour and Consumer Services	298,500	
Social Services and Housing	2,133,698	
Solicitor General	1,400	
Family Services Society		14,986
Social Services and Housing	14,986	
Fannin Foundation		75,000
Forests	25,000	
Lottery Fund	50,000	
Fantillo, M		12,395
Social Services and Housing	12,395	
Farkvam, L		90,198
Social Services and Housing	90,198	
Farmer in the Dell Daycare		25,355
Social Services and Housing	25,355	
Fast, D, Dr		80,687
Health	80,687	
Faulks & L Faulks, L		32,617
Social Services and Housing	32,617	
Fay, P J, Dr		18,070
Labour and Consumer Services	18,028	
Social Services and Housing	42	
Federal Business Development Bank		50,000
Government Management Services	25,000	
Regional and Economic Development	25,000	
Federation of B C Naturalists		28,780
Environment	21,280	
Forests	1,500	
Lottery Fund	6,000	
Federation of B C Writers		16,500
Education	1,000	
Lottery Fund	15,500	
Federation of Independent School Association		209,969
Education	209,969	
Federation of Mountain Clubs of B C		63,329
Municipal Affairs, Recreation and Culture	53,000	
Social Services and Housing	10,329	
Fehr, J A		11,764
Health	11,764	
Fellburn Hospital Day Health Centre		34,092
Health	34,092	
Fellowship of Regular Baptist Churches of B C		96,450
Solicitor General	96,450	
Fend Players Society		20,301
Lottery Fund	2,500	
Social Services and Housing	17,801	
Fenner, M		38,629
Social Services and Housing	38,629	
Fenton, H		21,697
Social Services and Housing	21,697	
Fera, T A, Dr		15,895
Health	15,895	
Ferber, H, Dr		19,073
Social Services and Housing	1,953	
Solicitor General	17,120	
Fernie & District Arts Council		77,303
Lottery Fund	77,303	
Fernie & District Home Support Society		476,956
Health	325,092	
Social Services and Housing	149,794	
Solicitor General	2,070	
Fernie Chamber of Commerce		39,500
Lottery Fund	25,000	
Regional and Economic Development	10,500	
Transportation and Highways	4,000	
Fernie District Hospital		38,306
Health	35,000	
Social Services and Housing	3,306	
Fernie District Hospital Society		3,690,714
Health	3,690,714	
Fernie Golf & Country Club		17,025
Lottery Fund	17,025	
Fernie Public Library Association		19,332
Municipal Affairs, Recreation and Culture	19,332	
Fernie School District 1		22,432,270
Education	22,414,370	
Lottery Fund	3,900	
Social Services and Housing	14,000	
Fernie Womens Resource Centre		26,516
Government Management Services	17,500	
Health	9,016	
Fernwood Community Centre		108,768
Social Services and Housing	108,768	
Fernwood Home Support Services		1,000,640
Health	991,495	
Social Services and Housing	9,145	
Fernwood House Society		268,714
Social Services and Housing	268,714	
Fesser, D		10,059
Social Services and Housing	10,059	
Festival Concert Society		250,000
Education	25,000	
Lottery Fund	225,000	
Festival of Forestry Society		10,000
Forests	10,000	
Festival of the Written Arts		24,000

	Ministry $	Total $
Municipal Affairs, Recreation and Culture	24,000	
Fields Stores Ltd		37,715
Social Services and Housing	37,715	
Fike, S D, Dr		11,214
Labour and Consumer Services	11,018	
Social Services and Housing	196	
Filberg Lodge & Park Association		14,523
Social Services and Housing	14,523	
Fink, E		31,335
Social Services and Housing	31,335	
Finnamore, D		20,250
Social Services and Housing	20,250	
Finnegan, W M, Dr		18,288
Social Services and Housing	18,288	
Finnish Canadian Rest Home		638,130
Health	625,317	
Social Services and Housing	12,813	
Finnish Manor		1,440,962
Health	1,433,216	
Social Services and Housing	7,746	
Fir Park Village Adult Day Care		127,799
Health	127,799	
Fir Park Village Residents Society		1,445,891
Health	1,416,642	
Social Services and Housing	29,249	
Firehall Theatre Society		30,000
Lottery Fund	30,000	
First Aid Ski Patrol		21,728
Lottery Fund	21,728	
First Citizens Fund		59,189
Native Affairs	59,189	
First Citizens Fund Loan Liabilities		530,767
Native Affairs	530,767	
First Heritage Savings Credit Union		12,240
Advanced Education, Training and Technology	11,282	
Social Services and Housing	958	
First Memorial Funeral Services		22,158
Social Services and Housing	22,158	
First Mennonite Church Society for the Mentally Handicapped		258,023
Social Services and Housing	258,023	
First Nations Congress		18,725
Native Affairs	18,725	
First Nations Education Association		10,000
Education	10,000	
First Presbyterian Church		32,320
Health	32,320	
First Seniors Resources & Research Society		285,250
Health	285,250	
First Vancouver Theatre Space Society		31,000
Municipal Affairs, Recreation and Culture	31,000	
Fischer, C		17,255
Social Services and Housing	17,255	
Fischer, D		30,758
Social Services and Housing	30,758	
Fischer, K		14,863
Social Services and Housing	14,863	
Fischmann, E		38,076
Social Services and Housing	38,076	
Fish & Duck Pub		12,129
Social Services and Housing	12,129	
Fishley, A		33,912
Social Services and Housing	33,912	
Fisztner, C		10,824
Social Services and Housing	10,824	
Fitz, H		47,267
Health	47,267	
Fitzgerald, J M, Dr		29,797
Health	29,797	
Fleck Bros		23,594
Health	46	
Social Services and Housing	23,548	
Fleming Rest Home		482,285
Health	467,452	
Social Services and Housing	14,833	
Fletcher Challenge Canada Ltd		3,317,437
Energy, Mines and Petroleum Resources	3,317,437	
Flightexec		19,178
Social Services and Housing	19,178	
Floyd, J		17,400
Solicitor General	17,400	
Focus Foundation of B C		109,896
Solicitor General	109,896	
Focus Optical		12,016
Social Services and Housing	12,016	
Fogarty, R		30,972
Social Services and Housing	30,972	
Fokuhl, C		141,137
Social Services and Housing	141,137	
Follensbee, R		12,696
Agriculture and Fisheries	12,696	
Follower Boarding Home		130,997
Social Services and Housing	130,997	
Football Nanaimo		23,333
Lottery Fund	23,333	
Forbes, E		14,585
Solicitor General	14,585	
Ford Laboratories		42,172
Health	3,233	
Social Services and Housing	38,689	
Solicitor General	250	
Ford, E		28,442
Social Services and Housing	28,442	
Foreman, M		79,536
Health	52,508	
Solicitor General	27,028	
Forensic Psychiatric Institute		78,333
Social Services and Housing	78,333	
Forest Grove & District Recreation Society		92,062
Lottery Fund	54,814	
Social Services and Housing	37,248	
Forintek Canada Corp		2,700,000
Forests	2,700,000	
Forsyth, B		14,015
Social Services and Housing	14,015	
Fort Alcohol & Drug Society		220,961
Labour and Consumer Services	205,599	
Social Services and Housing	15,362	
Fort Langley & District Chamber of Commerce		40,657
Regional and Economic Development	9,500	
Social Services and Housing	31,157	
Fort Nelson Christian School Society		11,617
Education	11,617	
Fort Nelson Hospital Society		2,320,233
Health	2,320,233	
Fort Nelson Liard Native Friendship Society		114,568
Labour and Consumer Services	45,200	
Lottery Fund	507	
Native Affairs	44,425	
Social Services and Housing	20,336	
Solicitor General	4,100	
Fort Nelson Mens Hostel		11,420
Social Services and Housing	11,420	
Fort Nelson Native Women		12,000
Government Management Services	12,000	
Fort Nelson Public Library Association		15,009
Municipal Affairs, Recreation and Culture	15,009	
Fort Nelson School District 81		7,127,129
Education	7,032,835	
Health	50,000	
Lottery Fund	3,500	
Social Services and Housing	40,794	
Fort Nelson Womens Resource Society		41,034
Government Management Services	12,500	
Social Services and Housing	28,534	
Fort Nelson–Liard Regional Hospital District		38,712
Health	38,688	
Social Services and Housing	24	
Fort St James C A R E S		109,654
Health	88,497	

	Ministry $	Total $
Social Services and Housing	21,157	
Fort St James Group Home		17,797
Social Services and Housing	17,797	
Fort St John & District Chamber of Commerce		14,072
Advanced Education, Training and Technology	1,998	
Regional and Economic Development	11,500	
Social Services and Housing	574	
Fort St John & District Hospital Society		7,815,074
Health	7,689,200	
Labour and Consumer Services	125,874	
Fort St John Association for Community Living		737,048
Health	168,214	
Social Services and Housing	568,834	
Fort St John Christian School Society		177,238
Education	177,238	
Fort St John Co–Operative Association		14,741
Social Services and Housing	14,741	
Fort St John Friendship Society		156,430
Education	28,000	
Labour and Consumer Services	41,600	
Lottery Fund	35,147	
Native Affairs	22,000	
Social Services and Housing	29,683	
Fort St John Life Line Society		28,077
Solicitor General	28,077	
Fort St John Public Library Association		25,755
Municipal Affairs, Recreation and Culture	25,755	
Fort St John Rotary Projects Society		21,929
Lottery Fund	21,929	
Fort St John Womens Resource Centre		23,457
Government Management Services	21,000	
Social Services and Housing	2,457	
Fortunes Landing Motor Inn		12,918
Social Services and Housing	12,918	
Foster Foundation Society, David		20,000
Lottery Fund	20,000	
Foster Home Program & Child–In–Care		32,040,659
Health	9,426	
Social Services and Housing	32,022,233	
Solicitor General	9,000	
Foster Shoe Corp Ltd		18,528
Social Services and Housing	18,528	
Foster, G		34,447
Social Services and Housing	34,447	
Foster, R		16,754
Social Services and Housing	16,754	
Fo[illegible]ay Lodge		129,877
Health	83,625	
Social Services and Housing	46,252	
Four All Seasons Management Ltd		445,577
Health	445,577	
Four Seasons Guest Lodge		206,294
Health	136,358	
Social Services and Housing	69,936	
Fournier, Andrew		52,784
Social Services and Housing	52,784	
Fournier, G		10,968
Social Services and Housing	10,968	
Foursquare Gospel Church of Canada		59,808
Education	12,566	
Solicitor General	47,242	
Fox, H		22,715
Social Services and Housing	22,715	
Foyer Maillard		419,853
Health	417,015	
Social Services and Housing	2,838	
Framst & Viens Farm		12,972
Agriculture and Fisheries	12,972	
Francis, D		20,400
Social Services and Housing	20,400	
Franciscan Sisters Day Care		20,625
Social Services and Housing	20,625	
Frank, D		126,180
Social Services and Housing	126,180	
Frank, V		27,611
Social Services and Housing	27,611	
Franklin Community School Association		60,203
Lottery Fund	500	
Social Services and Housing	59,703	
Fraser & T Fraser, D		27,499
Social Services and Housing	27,499	
Fraser Academy Association		344,469
Education	335,253	
Social Services and Housing	9,216	
Fraser Canyon Hospital		107,065
Health	106,485	
Social Services and Housing	112	
Solicitor General	468	
Fraser Canyon Hospital Association		3,005,255
Health	3,005,255	
Fraser Cheam Home Support Services Society		1,823,624
Health	1,754,917	
Social Services and Housing	68,707	
Fraser House		98,147
Health	45,478	
Social Services and Housing	52,669	
Fraser House Society		207,105
Labour and Consumer Services	207,105	
Fraser Lake & District Health Society		374,657
Health	374,657	
Fraser Lake Community Society & Crisis Line		35,537
Health	35,537	
Fraser Region Community Justice Initiatives Association		26,520
Attorney General	17,680	
Solicitor General	8,840	
Fraser River Discovery Centre Society		25,000
Regional and Economic Development	25,000	
Fraser River Harbour Commission		50,000
Environment	50,000	
Fraser Specialized Residential Services Ltd		100,881
Social Services and Housing	100,881	
Fraser Valley College		16,918,314
Advanced Education, Training and Technology	16,685,421	
Government Management Services	500	
Health	2,200	
Lottery Fund	1,290	
Social Services and Housing	49,368	
Solicitor General	179,535	
Fraser Valley Egg Producers Association		24,158
Agriculture and Fisheries	24,158	
Fraser Valley Mushroom Growers Co–Operative Association		30,000
Agriculture and Fisheries	30,000	
Fraser Valley Regional Library		1,043,068
Municipal Affairs, Recreation and Culture	1,043,068	
Fraser Valley Society for Children With Learning Disabilities		119,561
Education	119,561	
Fraser Valley Strawberry Growers Association		48,909
Agriculture and Fisheries	48,909	
Fraser, J		20,132
Social Services and Housing	20,132	
Fraser–Burrard Hospital Society		114,779,932
Health	114,761,047	
Social Services and Housing	18,885	
Fraser–Cheam Regional Hospital District		464,387
Health	464,387	
Fraser–Fort George Museum Society		37,500
Lottery Fund	20,000	
Municipal Affairs, Recreation and Culture	17,500	
Fraser–Fort George Regional Hospital District		468,491
Health	468,491	
Fraserside Community Services Society		1,457,129
Health	683,935	
Labour and Consumer Services	99,000	
Lottery Fund	33,128	
Social Services and Housing	641,066	
Fraserview Intermediate Care Lodge Co Ltd		1,350,944
Health	1,350,944	

	Ministry $	Total $
Frayling, L		48,919
Social Services and Housing	48,919	
Frederick, K		17,630
Social Services and Housing	17,630	
Free Methodist Church Daycare Centre		37,432
Social Services and Housing	37,432	
Freeman & L Freeman, T		39,541
Social Services and Housing	39,541	
Freeman Park Little League		17,333
Lottery Fund	17,333	
Freeman, J, Dr		111,258
Agriculture and Fisheries	111,258	
Fremlin Emergency Home Co Ltd		622,580
Social Services and Housing	622,580	
French Language Programs		315,019
Education	315,019	
Fricker, M		14,130
Social Services and Housing	14,130	
Fridell, P		58,330
Social Services and Housing	58,330	
Friendly Giant Daycare Centre		17,874
Social Services and Housing	17,874	
Friends of Barkerville–Cariboo Goldfields Historical Society		24,937
Social Services and Housing	24,937	
Friends of the McCreary Centre Society		11,333
Lottery Fund	11,333	
Friends of the Royal B C Museum		55,000
Education	50,000	
Lottery Fund	5,000	
Friendship House Association of Prince Rupert		63,600
Labour and Consumer Services	41,600	
Native Affairs	22,000	
Friendship House Hostel		149,084
Social Services and Housing	149,084	
Friendship House Nursery School		91,813
Social Services and Housing	91,813	
Friesen, D		22,831
Social Services and Housing	22,831	
Friesen, W H, Dr		55,193
Health	55,193	
Frind, H		12,144
Agriculture and Fisheries	12,144	
Friskie & W Friskie, L		24,856
Social Services and Housing	24,856	
Froese, L		265,427
Social Services and Housing	265,427	
Frost, B		32,131
Social Services and Housing	32,131	
Fruitvale Christian Fellowship		18,347
Education	18,347	
Fry Society of Greater Vancouver, Elizabeth		431,738
Health	6,500	
Labour and Consumer Services	85,260	
Social Services and Housing	35,612	
Solicitor General	304,366	
Frye, C R, Dr		32,168
Health	32,168	
Fuder, P		18,495
Social Services and Housing	18,495	
Full Gospel Assembly of Williams Lake		20,577
Education	20,577	
Full Gospel Christian Fellowship of Prince George		171,339
Education	171,339	
Full Gospel Church of Penticton		13,783
Education	13,783	
Full–Life Service Society, The		818,415
Social Services and Housing	818,415	
Fuller, M		41,262
Social Services and Housing	41,262	
Fuller, P, Dr		74,368
Health	70,545	
Solicitor General	3,823	
Fullerton, W		100,607
Health	100,607	
Funshine Daycare Center		17,424
Social Services and Housing	17,424	
Funtastic Sports Society		22,039
Lottery Fund	22,039	
Fur Institute of Canada		20,500
Environment	20,500	
Fus, N		22,937
Social Services and Housing	22,937	
Future Focus Optical		11,635
Social Services and Housing	11,635	
Gabel, D		13,972
Social Services and Housing	13,972	
Gabriel, E		33,355
Social Services and Housing	33,355	
Gabriola Island Homemakers Services		130,179
Health	130,179	
Gadd, K		48,382
Social Services and Housing	48,382	
Gaete, P		39,240
Social Services and Housing	39,240	
Gagne, A, Dr		51,778
Health	51,778	
Galan, S		15,709
Social Services and Housing	15,709	
Galay, K		27,058
Social Services and Housing	27,058	
Galiano Health Care Society		39,166
Lottery Fund	39,166	
Gallagher Enterprises Ltd		12,978
Social Services and Housing	12,978	
Gallaudet University		23,369
Advanced Education, Training and Technology	23,369	
Gambrinus Malting Corp		54,149
Agriculture and Fisheries	54,149	
Ganges Educational Society		84,312
Education	84,312	
Gap Ranches Ltd		10,322
Agriculture and Fisheries	10,322	
Gardell & Associates Consultant Ltd		130,355
Labour and Consumer Services	129,160	
Solicitor General	1,195	
Garden Manor Rest Home		241,087
Health	241,087	
Garden Village Pre School		24,553
Lottery Fund	24,400	
Social Services and Housing	153	
Gardner Manor		69,314
Social Services and Housing	69,314	
Gardner, E R		15,994
Health	8,248	
Social Services and Housing	7,746	
Gardner, W, Dr		105,764
Health	105,764	
Gardner, Y		193,220
Social Services and Housing	193,220	
Gardom Lake Rest Home		105,508
Health	105,508	
Garthe, G		45,878
Social Services and Housing	45,878	
Gastown Hotel		18,028
Social Services and Housing	18,028	
Gatehouse Montessori School Society, The		19,688
Education	19,598	
Social Services and Housing	90	
Gateway House Society		1,350,335
Social Services and Housing	1,350,335	
Gaumont Residence		145,329
Health	88,338	
Social Services and Housing	56,991	
Gaumont, D G		15,660
Social Services and Housing	15,660	
Gauthier, D		31,243
Health	17,349	
Social Services and Housing	13,894	

	Ministry $	Total $
Gauvin, J		18,226
Social Services and Housing	18,226	
Gawthrop, P C, Dr		16,371
Labour and Consumer Services	16,301	
Social Services and Housing	70	
Geary & J McKinney, M		104,048
Social Services and Housing	104,048	
Gedak, G K, Dr		14,876
Social Services and Housing	14,876	
Geddes Skelding, P		100,404
Social Services and Housing	100,404	
Geddes, P		70,740
Social Services and Housing	70,740	
Gehring, R		22,956
Social Services and Housing	22,956	
Gehringer Brothers Estate Winery		132,038
Agriculture and Fisheries	132,038	
Gellatly Bay Aquatic Park Society		13,125
Lottery Fund	13,125	
Gelowitz, S L		19,148
Social Services and Housing	19,148	
Generation II Orthotics Inc		14,927
Social Services and Housing	14,927	
Gent, F		22,116
Social Services and Housing	22,116	
Gentry, L		11,008
Social Services and Housing	11,008	
Gerhardts Family Day Care, Debbie		18,860
Social Services and Housing	18,860	
Geri's Family Daycare		10,671
Social Services and Housing	10,671	
Gerlopa A Family Service Inc		17,121
Social Services and Housing	17,121	
German Canadian Benevolent Society Home		2,668,109
Health	2,656,313	
Social Services and Housing	11,796	
Gerow, J		18,351
Labour and Consumer Services	18,351	
Gerritsen & R Gerritsen, J		28,243
Social Services and Housing	28,243	
Gerry, T D		12,950
Social Services and Housing	12,950	
Ghaed, M A, Dr		13,838
Health	13,803	
Social Services and Housing	35	
Giant Steps West Therapeutic Society		46,965
Social Services and Housing	46,965	
Gibb, W J		224,558
Social Services and Housing	194,918	
Solicitor General	29,640	
Gibsons Public Library Association		11,698
Municipal Affairs, Recreation and Culture	11,698	
Giebelhaus, M		15,840
Social Services and Housing	15,840	
Gignac & J Gignac, Y		20,616
Social Services and Housing	20,616	
Gilks, S P		30,875
Social Services and Housing	30,875	
Gillespie, W		45,080
Social Services and Housing	45,080	
Gingell, C		58,920
Health	58,920	
Gingerbread House Daycare		38,134
Social Services and Housing	38,134	
Ginter, S		18,210
Health	9,878	
Social Services and Housing	8,332	
Girl Guides of Canada–B C Council		35,356
Lottery Fund	35,256	
Social Services and Housing	100	
Girling Prosthetics Clinic Ltd		23,196
Health	23,196	
Girling, C		60,000
Social Services and Housing	60,000	
Giscome Portage Historical Society		32,500
Lottery Fund	32,500	
Gitksan–Wet'Suwet'En Education Society		416,487
Attorney General	66,500	
Education	189,675	
Lottery Fund	11,160	
Social Services and Housing	149,152	
Gitsegukla Band Council		157,735
Lottery Fund	150,000	
Social Services and Housing	7,735	
Gittens, C		22,814
Social Services and Housing	22,814	
Glacier Optical Ltd		10,423
Social Services and Housing	10,423	
Glacier View Lodge		1,598,820
Health	1,598,820	
Glacier View Lodge Adult Day Care		106,332
Health	106,332	
Glackman, W, Dr		43,100
Health	32,600	
Solicitor General	10,500	
Glad Tidings Fellowship–Chilliwack		401,137
Education	401,137	
Gladwin Child Care Centre		39,440
Social Services and Housing	39,440	
Gladysz Farms Ltd		55,752
Agriculture and Fisheries	55,752	
Gleason, G		12,199
Social Services and Housing	12,199	
Glen Brae Private Hospital (1974) Ltd		760,566
Health	752,820	
Social Services and Housing	7,746	
Glen Eden School Society		98,853
Education	98,853	
Glen Hospital Inc		2,199,406
Health	2,124,587	
Social Services and Housing	74,819	
Glenaird Hotel		23,655
Social Services and Housing	23,655	
Glenayre Learning Centre (1987) Ltd		379,652
Social Services and Housing	379,652	
Glendale Lodge Society		15,499,749
Health	15,425,839	
Social Services and Housing	73,910	
Gleneagles Group, The		13,778
Advanced Education, Training and Technology	13,778	
Glenhaven Memorial Chapel Ltd		112,502
Health	696	
Social Services and Housing	111,806	
Glenlyon School Society		20,000
Education	20,000	
Glenlyon–Norfolk School Society		1,186,037
Education	1,185,583	
Lottery Fund	454	
Glory Hotel Ltd		16,581
Social Services and Housing	16,581	
Godfrey, T K		38,136
Social Services and Housing	38,136	
Godsell, S, Dr		43,692
Labour and Consumer Services	43,692	
Goglin & T Goglin, M		38,629
Social Services and Housing	38,629	
Golata Creek Farm Ltd		27,600
Agriculture and Fisheries	27,600	
Gold River Golf & Country Club		35,969
Lottery Fund	35,969	
Gold River Health Clinic Society		409,137
Health	375,137	
Labour and Consumer Services	34,000	
Gold River Rod & Gun Club		32,279
Lottery Fund	32,279	
Golden & District General Hospital Society		2,709,144
Health	2,709,144	
Golden & District Home Support Society		150,002
Health	124,877	
Social Services and Housing	25,125	

	Ministry $	Total $
Golden & District Museum		10,980
Social Services and Housing	10,980	
Golden Child Care Society		71,458
Social Services and Housing	71,458	
Golden Community Resources Society		82,678
Health	6,875	
Lottery Fund	1,113	
Social Services and Housing	72,490	
Solicitor General	2,200	
Golden District Golf & Country Club		145,667
Lottery Fund	145,667	
Golden Ears Retirement Centre, The		904,186
Health	904,186	
Golden Family Service Center Society		162,204
Labour and Consumer Services	51,760	
Social Services and Housing	110,444	
Golden School District 18		8,279,707
Education	8,246,682	
Lottery Fund	2,395	
Social Services and Housing	30,630	
Golden Victim Support Service		12,500
Attorney General	12,500	
Golden Womens Resource Centre, The		32,814
Government Management Services	12,500	
Social Services and Housing	20,314	
Golding, S L		12,880
Health	12,880	
Golfinopoulos, D		12,170
Social Services and Housing	12,170	
Golob, A		13,476
Social Services and Housing	13,476	
Good Shepherd Daycare		12,141
Social Services and Housing	12,141	
Good Shepherd Rest Home Ltd		168,946
Health	113,226	
Social Services and Housing	55,720	
Goodline Enterprises Ltd		16,427
Social Services and Housing	16,427	
Gordon, J		27,767
Social Services and Housing	27,767	
Gordon, K		34,520
Social Services and Housing	34,520	
Gordon, M		10,200
Social Services and Housing	10,200	
Goresky, W V, Dr		139,480
Health	139,480	
Gorge Motel		11,611
Social Services and Housing	11,611	
Gorovenko, E		10,995
Health	10,995	
Goshen Consultants Inc		103,641
Social Services and Housing	103,641	
Gospel Chapel, The		216,374
Education	216,374	
Gourley & D Gourley, J		10,000
Agriculture and Fisheries	10,000	
Gower & S Gower, P		41,198
Social Services and Housing	41,198	
Goyert, P		15,552
Solicitor General	15,552	
Grace Lutheran Community Care		35,521
Social Services and Housing	35,521	
Graham & L Graham, D		24,214
Social Services and Housing	24,214	
Graham, C		23,067
Social Services and Housing	15,921	
Solicitor General	7,146	
Graham, E		31,680
Social Services and Housing	31,680	
Grand Forks & District Society for the Handicapped		290,140
Health	405	
Social Services and Housing	289,735	
Grand Forks Area Arts Council		10,170
Lottery Fund	10,170	
Grand Forks Art Gallery		11,795
Municipal Affairs, Recreation and Culture	11,795	
Grand Forks Christian School Society		13,676
Education	13,676	
Grand Forks Irrigation District		150,908
Agriculture and Fisheries	150,908	
Grand Forks Public Library Association		24,100
Municipal Affairs, Recreation and Culture	20,227	
Social Services and Housing	3,873	
Grand Forks School District 12		8,605,591
Education	8,558,601	
Lottery Fund	3,500	
Social Services and Housing	43,490	
Grand-Vu Lodge Ltd		738,150
Health	738,150	
Grandma Rene's Day Care		10,802
Social Services and Housing	10,802	
Grandview Care Home Inc		285,830
Health	247,448	
Social Services and Housing	38,382	
Grandview Manor		388,900
Health	228,032	
Social Services and Housing	160,868	
Grandview Terrace Childcare Center		124,751
Social Services and Housing	124,751	
Granisle Community Health Centre		215,200
Health	215,200	
Granisle Health Society		12,874
Social Services and Housing	12,874	
Grant, F E		40,498
Health	40,498	
Granville Hotel		19,997
Social Services and Housing	19,997	
Granville Mall Optical Co Ltd		26,850
Social Services and Housing	26,850	
Grass, B		28,286
Social Services and Housing	28,286	
Gravill Family Care Home		15,744
Health	8,095	
Social Services and Housing	7,649	
Gray Monk Cellars Ltd		121,041
Agriculture and Fisheries	121,041	
Gray, B		14,008
Social Services and Housing	10,345	
Solicitor General	3,663	
Gray, D		37,917
Social Services and Housing	37,917	
Gray, F		45,874
Social Services and Housing	45,874	
Gray, M		21,719
Social Services and Housing	21,719	
Greater Coquitlam Volunteer Bureau		54,856
Health	12,000	
Social Services and Housing	42,856	
Greater Kamloops Chamber of Commerce		19,447
Regional and Economic Development	19,447	
Greater Nanaimo Chamber of Commerce		16,076
Regional and Economic Development	16,076	
Greater Nanaimo Water District		10,000
Municipal Affairs, Recreation and Culture	10,000	
Greater Vancouver Association for the Deaf		37,924
Social Services and Housing	37,924	
Greater Vancouver Employment Strategy		185,385
Social Services and Housing	185,385	
Greater Vancouver Home Support Society		5,004,315
Health	3,047,671	
Social Services and Housing	1,956,644	
Greater Vancouver International Film Festival Society		10,000
Lottery Fund	10,000	
Greater Vancouver Library Federation		1,947,912
Municipal Affairs, Recreation and Culture	1,947,912	
Greater Vancouver Mental Health Service Society		15,953,764
Health	15,687,032	

	Ministry $	Total $
Labour and Consumer Services	157,000	
Social Services and Housing	84,732	
Solicitor General	25,000	
Greater Vancouver Regional District Fire Chiefs Association		673,100
Environment	673,100	
Greater Vancouver Regional Hospital District		8,871,018
Health	8,871,018	
Greater Vancouver Sewer & Drainage District		1,238,500
Municipal Affairs, Recreation and Culture	1,238,500	
Greater Vernon Adult Care Association		95,944
Health	61,740	
Lottery Fund	34,204	
Greater Vernon Museum & Archives		20,122
Municipal Affairs, Recreation and Culture	17,500	
Social Services and Housing	2,622	
Greater Vernon Parks & Recreation District		87,972
Lottery Fund	87,941	
Social Services and Housing	31	
Greater Victoria Adult Day Care Centre Society		220,931
Health	220,931	
Greater Victoria Chamber of Commerce		14,877
Regional and Economic Development	14,877	
Greater Victoria Child & Family		531,116
Health	5,000	
Social Services and Housing	526,116	
Greater Victoria Citizens Advocacy Society		39,163
Social Services and Housing	39,163	
Greater Victoria Citizens Counselling		85,967
Health	33,591	
Lottery Fund	51,746	
Social Services and Housing	630	
Greater Victoria Drug & Alcohol Rehabilitation Society		936,000
Labour and Consumer Services	936,000	
Greater Victoria Economic Development Commission		55,000
Regional and Economic Development	55,000	
Greater Victoria Hospital Society		206,383,654
Advanced Education, Training and Technology	1,066	
Health	205,949,396	
Labour and Consumer Services	140,000	
Social Services and Housing	263,780	
Solicitor General	29,412	
Greater Victoria Hospital Society–Geriatric A & T		2,074,123
Health	2,074,123	
Greater Victoria Hospital Society–Intermediate Care		2,203,769
Health	2,203,769	
Greater Victoria Hospital Society–Prosthetic & Orthotic Services		23,225
Health	23,225	
Greater Victoria Nursery School		23,498
Social Services and Housing	23,498	
Greater Victoria Public Library		377,707
Municipal Affairs, Recreation and Culture	377,707	
Greater Victoria School District 61		117,025,458
Education	117,020,458	
Lottery Fund	5,000	
Greater Victoria Victim Services Society		39,000
Government Management Services	9,000	
Solicitor General	30,000	
Greater Victoria Volunteer Society		35,588
Social Services and Housing	35,588	
Greek Orthodox Community of Kitimat–Terrrace		10,000
Lottery Fund	10,000	
Green & G Green, D		66,568
Social Services and Housing	66,568	
Green & J Green, C		12,295
Social Services and Housing	12,295	
Green & L Green, R		83,401
Social Services and Housing	83,401	
Green & S Green, K		13,810
Health	13,810	
Green Memorial Home Society, F W, Dr		1,027,969
Health	995,020	
Lottery Fund	16,167	
Social Services and Housing	16,782	
Green Thumb Theatre for Young People		72,500
Lottery Fund	72,500	
Green, C		31,510
Social Services and Housing	31,510	
Green, J E		50,227
Health	50,227	
Greenfield, A		76,820
Social Services and Housing	76,820	
Greenhill Farms		54,480
Social Services and Housing	54,480	
Greenidge Place		87,460
Social Services and Housing	87,460	
Greenidge, E		101,643
Health	101,643	
Greenridge Place		174,337
Health	109,720	
Social Services and Housing	64,617	
Greenwood & I Greenwood, L		16,468
Social Services and Housing	16,468	
Greenwood Community Association		13,042
Social Services and Housing	13,042	
Greenwood Curling Club		36,762
Lottery Fund	36,762	
Greenwood Lodge		163,872
Health	129,289	
Social Services and Housing	34,583	
Greenwood, I		46,695
Social Services and Housing	46,695	
Greenwood, M A		32,022
Health	32,022	
Grevers Enterprises Ltd		55,616
Social Services and Housing	55,616	
Greyhound Lines of Canada Ltd		287,224
Social Services and Housing	287,224	
Greyvest		232,893
Finance and Corporate Relations	232,893	
Griffin, A		19,638
Social Services and Housing	19,638	
Griffith, B		18,296
Health	18,296	
Griffith, M		87,257
Social Services and Housing	87,257	
Griffiths, P A, Dr		185,651
Health	43	
Social Services and Housing	35	
Solicitor General	185,573	
Grimard, L		45,745
Social Services and Housing	45,745	
Groenewold, G F, Dr		16,773
Health	16,214	
Social Services and Housing	559	
Gronau, H		14,467
Social Services and Housing	14,467	
Grosek Family Care Home		29,474
Health	13,981	
Social Services and Housing	15,493	
Groulx & E Groulx, G		35,430
Social Services and Housing	35,430	
Grund, B		50,082
Social Services and Housing	50,082	
Grunt Gallery		11,764
Lottery Fund	5,000	
Social Services and Housing	6,764	
Gryde, C		50,532
Social Services and Housing	50,532	
Guide–Outfitters Association of B C		41,961
Environment	35,000	
Tourism	6,961	
Guildford Gardens Daycare		48,186
Social Services and Housing	48,186	
Gulf Islands Intermediate & Personal Care Society		981,048
Health	981,048	

	Ministry $	Total $
Gulf Islands School District 64		11,769,905
Education	11,766,405	
Lottery Fund	3,500	
Gulf Islands Television Society		72,000
Lottery Fund	72,000	
Gunn, J		17,413
Social Services and Housing	17,413	
Gunn, T		19,879
Social Services and Housing	19,879	
Guy, J		22,685
Social Services and Housing	22,685	
Gwa Sala Nakwaxda Xw Band		118,080
Attorney General	25,000	
Social Services and Housing	93,080	
H A C Physical Handicapped Action Society		132,115
Health	132,115	
Ha-Ho-Payuk Society		115,914
Education	115,914	
Haakonson, H N, Dr		10,000
Labour and Consumer Services	10,000	
Haasz, N		29,324
Social Services and Housing	29,324	
Haavardsen, M		31,173
Social Services and Housing	31,173	
Hackett, J D, Dr		14,882
Health	14,882	
Hackett, S		14,455
Social Services and Housing	14,455	
Hadden & A Hadden, B		11,017
Social Services and Housing	11,017	
Haddow & S Haddow, B		16,836
Agriculture and Fisheries	16,836	
Haddow, D		10,598
Agriculture and Fisheries	10,598	
Haden, M		121,613
Social Services and Housing	121,613	
Hagen, L		74,571
Social Services and Housing	74,571	
Hagen, S		97,519
Social Services and Housing	97,519	
Hagens Travel Service Ltd		66,865
Health	43,861	
Social Services and Housing	23,004	
Hager Limb & Brace (Kelowna) Ltd, Karl		70,956
Health	52,392	
Social Services and Housing	18,564	
Haida Counselling & Legal Assistance		10,000
Attorney General	10,000	
Haida Gwaii Rediscovery		11,138
Solicitor General	11,138	
Haida Tribal Society		35,000
Education	35,000	
Hainle Vineyards Estate Winery Ltd		25,238
Agriculture and Fisheries	25,238	
Haladuick, S		35,937
Health	10,859	
Social Services and Housing	25,078	
Halcyon Community Home Society		527,089
Health	521,397	
Social Services and Housing	5,692	
Haldane, S, Dr		26,669
Health	26,669	
Hale Optical Associates Ltd		18,885
Social Services and Housing	18,885	
Haley, G, Dr		23,121
Health	23,121	
Halfmoon Bay Child Care Centre Society		28,622
Lottery Fund	5,262	
Social Services and Housing	23,360	
Hall & R Barclay, S		30,000
Agriculture and Fisheries	30,000	
Hall, M		19,399
Health	19,399	
Halliwell, D L		57,920
Health	33,136	
Social Services and Housing	24,784	
Halpen, W		33,645
Social Services and Housing	33,645	
Halston & R Halston, G		23,952
Social Services and Housing	23,952	
Halston, G		28,543
Social Services and Housing	28,543	
Haluschak, M, Dr		10,018
Social Services and Housing	10,018	
Halversons Hostel Ltd		125,520
Social Services and Housing	125,520	
Hamill, M		13,532
Social Services and Housing	13,532	
Hamilton, D, Dr		12,200
Health	12,200	
Hamilton, J		23,920
Social Services and Housing	23,920	
Hamilton, W		14,690
Social Services and Housing	14,690	
Hamm & B Hamm, A		52,417
Social Services and Housing	52,417	
Hammond, V		24,354
Social Services and Housing	24,354	
Hampton Court		204,628
Health	204,628	
Hampton Little League		13,374
Lottery Fund	13,374	
Hampton, D		10,153
Social Services and Housing	10,153	
Handicrafts by Homebound Handicapped Persons Society		54,000
Health	54,000	
Handlen, C		85,985
Health	85,985	
Hanemaayer & W Hanemaayer, H		149,616
Social Services and Housing	149,616	
Haney Intermediate Care Centre		1,704,906
Health	1,704,906	
Haney-Pitt Meadows Christian School Association		371,926
Education	371,926	
Hanna, M A		17,195
Health	17,195	
Hannah, T		47,407
Social Services and Housing	47,407	
Hansen Family Care Home		22,205
Health	22,205	
Hansen, C A		21,421
Health	21,421	
Hansen, J		13,877
Social Services and Housing	13,877	
Hanson Printing Ltd		12,252
Social Services and Housing	12,252	
Hanson-Monnie, J		21,570
Social Services and Housing	21,570	
Happy Acres Family Day Care		13,678
Social Services and Housing	13,678	
Happy Hours Wee Care Centre Society		40,296
Social Services and Housing	40,296	
Happy Life Centre Pre-School		44,773
Social Services and Housing	44,773	
Happy Tot Child Care Centre		21,298
Social Services and Housing	21,298	
Har-Way Holdings Ltd		10,527
Social Services and Housing	10,527	
Harbour Ferries Ltd		16,984
Social Services and Housing	2,713	
Transportation and Highways	14,271	
Harbour Publishing Ltd		44,740
Municipal Affairs, Recreation and Culture	44,740	
Hardman, B		25,290
Agriculture and Fisheries	25,290	
Hardy View Lodge		873,972
Health	846,561	
Social Services and Housing	27,411	

	Ministry $	Total $
Hardy View Lodge Adult Daycare		33,880
Health	33,880	
Hardy, D M		21,333
Social Services and Housing	21,333	
Harmony Day Care Centre		60,951
Social Services and Housing	60,951	
Harmony Hall (Whistler St)		10,399
Health	10,399	
Harmony Hall Ltd		281,019
Health	281,019	
Harney, R E		82,622
Health	49,274	
Social Services and Housing	33,348	
Haro Park Centre Society		3,961,434
Health	3,916,991	
Social Services and Housing	44,443	
Harper, G		13,337
Social Services and Housing	13,337	
Harris Medical Inc		15,620
Social Services and Housing	15,620	
Harrison, H		12,379
Social Services and Housing	12,379	
Harry, E		13,620
Social Services and Housing	13,620	
Hart Daycare		12,164
Social Services and Housing	12,164	
Hart Highlands Winter Club		14,667
Lottery Fund	14,667	
Hart House Rest Home		159,509
Health	159,509	
Hart, B		20,230
Social Services and Housing	20,230	
Hart, D		32,509
Solicitor General	32,509	
Hart, G		87,354
Social Services and Housing	87,354	
Hart, I		17,541
Social Services and Housing	17,541	
Hartland Daycare Center		12,845
Social Services and Housing	12,845	
Harvest Drive Pharmacy		11,611
Health	9,274	
Social Services and Housing	2,337	
Harvey, M		46,906
Regional and Economic Development	3,847	
Social Services and Housing	43,059	
Harwood, K		10,025
Social Services and Housing	10,025	
Hastings Institute Inc, The		10,000
Education	10,000	
Hastings Institute of Vancouver		50,000
Lottery Fund	50,000	
Hastings Townsite Child Care Society		31,187
Social Services and Housing	31,187	
Hastings, L		17,701
Social Services and Housing	17,701	
Hat Industries Ltd		250,667
Lottery Fund	250,667	
Hatfield Society		55,401
Solicitor General	55,401	
Hathaway, D		25,351
Health	25,351	
Haugejorden, P		15,417
Social Services and Housing	15,417	
Hauser, L		11,653
Social Services and Housing	11,653	
Haven Guest Home Haney Ltd		549,032
Health	338,244	
Social Services and Housing	210,788	
Haven Hill Retirement Centre		1,698,412
Health	1,687,405	
Social Services and Housing	11,007	
Haviland, I		20,052
Social Services and Housing	20,052	
Hawkins & W Hawkins, D		56,556
Social Services and Housing	56,556	
Hawthorne Lodge		3,251,845
Health	3,215,402	
Lottery Fund	10,000	
Social Services and Housing	26,443	
Haydamack, D		14,742
Health	9,097	
Social Services and Housing	5,645	
Hayden, H, Dr		29,581
Health	29,581	
Hayes–Newington, J		31,764
Social Services and Housing	31,764	
Hayne, M		20,016
Social Services and Housing	20,016	
Hazelmere Lodge Ltd		455,130
Health	213,852	
Social Services and Housing	241,278	
Hazelton & Area Home Support Service		118,797
Health	70,542	
Social Services and Housing	48,255	
Hazelton District Public Library Association		10,817
Municipal Affairs, Recreation and Culture	10,817	
Hazelton Family Life Society		32,075
Social Services and Housing	32,075	
Headlines Theatre Co		16,500
Lottery Fund	16,500	
Headstart Resources Ltd		48,747
Health	45,523	
Social Services and Housing	3,224	
Health Care Services Transportation		4,590,382
Social Services and Housing	4,590,382	
Health Facilities Association of B C		3,362,513
Health	3,362,513	
Health Labour Relations Association of B C		98,049
Health	98,049	
Health Management Resource Group		15,876
Health	15,876	
Health Network		11,806
Health	11,806	
Health Outreach for Parents & Infants		29,797
Social Services and Housing	29,797	
Healy, J		28,482
Social Services and Housing	28,482	
Healy, J E		18,987
Health	18,987	
Hearing Aid Supplies		317,497
Social Services and Housing	317,497	
Heart & Stroke Foundation of B C & Yukon		25,332
Health	25,000	
Social Services and Housing	332	
Heather Rest Home		263,067
Health	253,982	
Social Services and Housing	9,085	
Hebert & C Hebert, J		34,656
Social Services and Housing	34,656	
Hedley Community Recreation Commission Association		37,002
Municipal Affairs, Recreation and Culture	400	
Social Services and Housing	36,602	
Hedley Heritage Arts & Crafts Society		34,073
Social Services and Housing	34,073	
Heffley Irrigation District		44,147
Agriculture and Fisheries	44,147	
Hegeman Home		88,659
Social Services and Housing	88,659	
Hellon, C, Dr		100,573
Health	100,573	
Helm, M		25,426
Social Services and Housing	25,426	
Helmcken Memorial Hospital Society, Dr		1,230,662
Health	1,230,290	
Social Services and Housing	372	
Helping Hands Agency Ltd		829,309
Health	140,303	
Social Services and Housing	689,006	

	Ministry $	Total $
Helping Hands Services Ltd		2,335,283
Health	2,335,283	
Helping Spirit Lodge Society		143,000
Government Management Services	10,000	
Social Services and Housing	133,000	
Hemlock Child Care Center		39,813
Social Services and Housing	39,813	
Hemlock Printers Ltd		13,876
Social Services and Housing	13,876	
Hemm Industries Society		73,280
Health	73,280	
Hencher, L		13,602
Social Services and Housing	13,602	
Henderson, D		24,500
Social Services and Housing	24,500	
Henderson, H E, Dr		12,743
Labour and Consumer Services	12,743	
Henderson, N		25,003
Social Services and Housing	25,003	
Henderson, R		35,787
Social Services and Housing	35,787	
Henderson, Y		131,899
Social Services and Housing	131,899	
Henn & Associates, Robert		51,702
Social Services and Housing	51,702	
Hennessy, P		143,692
Health	143,692	
Henny Penny Nursery School & Day Care Centre		25,020
Social Services and Housing	25,020	
Henry, B		21,300
Solicitor General	21,300	
Henry, F		10,319
Social Services and Housing	10,319	
Henson, D		49,434
Social Services and Housing	49,434	
Heppner, E		19,858
Social Services and Housing	19,858	
Herbert, C P, Dr		52,589
Labour and Consumer Services	52,589	
Heritage 24 Hour Family Daycare		13,210
Social Services and Housing	13,210	
Heritage Christian School Society		178,049
Education	176,549	
Social Services and Housing	1,500	
Hermanrude, P		18,411
Social Services and Housing	18,411	
Hermanson, C		27,484
Social Services and Housing	27,484	
Hermosa Home		222,603
Health	137,773	
Social Services and Housing	84,830	
Herndl, P		60,926
Social Services and Housing	60,926	
Herpst, W H		15,536
Solicitor General	15,536	
Herrewynen, M		45,407
Social Services and Housing	45,407	
Hestermann, G A		52,972
Social Services and Housing	52,972	
Hewett Associates Inc, F A		19,530
Social Services and Housing	19,530	
Hey–Way'–Nogu' Healing Circle for Addictions Society		710,000
Health	100,000	
Labour and Consumer Services	610,000	
Hi N Bye Daycare		28,572
Social Services and Housing	28,572	
Hiebert, A		10,148
Social Services and Housing	10,148	
High Country Health Care Inc		731,691
Health	722,916	
Social Services and Housing	8,775	
High Country Tourism Association		327,309
Social Services and Housing	5,355	
Tourism	321,954	
Higham, B		24,074
Social Services and Housing	24,074	
Highglen Daycare		41,732
Social Services and Housing	41,732	
Highland Lodge		782,055
Health	766,550	
Social Services and Housing	15,505	
Highland Meadows Daycare		23,099
Social Services and Housing	23,099	
Highlands School Carnival Club		10,173
Social Services and Housing	10,173	
Hildebrandt, D		146,117
Social Services and Housing	146,117	
Hill Ltd, D J		18,106
Agriculture and Fisheries	18,106	
Hill Villa Rest Home		83,519
Health	83,519	
Hill, D		45,564
Social Services and Housing	45,564	
Hillkeep Services Ltd		241,930
Social Services and Housing	241,930	
Hillside Child Care Centre Ltd		23,690
Social Services and Housing	23,690	
Hillside House		69,176
Health	12,675	
Social Services and Housing	56,501	
Hillside Lodge Ltd		333,473
Health	231,613	
Social Services and Housing	101,860	
Hillstead, J		23,363
Social Services and Housing	23,363	
Hilltop Daycare		13,192
Social Services and Housing	13,192	
Hilsendager, V G		19,147
Health	1,722	
Social Services and Housing	17,425	
Hilton Villa		1,747,111
Health	1,747,111	
Hirsch Creek Golf Club		129,853
Lottery Fund	81,702	
Social Services and Housing	48,151	
Hirsch, P		29,927
Social Services and Housing	29,927	
Hislop, R, Dr		46,016
Solicitor General	46,016	
Hobbit Hole Nursery School & Daycare		29,234
Social Services and Housing	29,234	
Hobby Horse Day Care		11,053
Social Services and Housing	11,053	
Hodgson Orthotics Ltd		65,978
Health	18,808	
Social Services and Housing	47,170	
Hoey & C Graham, B		63,462
Social Services and Housing	63,462	
Hof, S		27,190
Social Services and Housing	27,190	
Hoffart, M		36,943
Social Services and Housing	36,943	
Hoffman, J		21,474
Social Services and Housing	21,474	
Hoffman, J M, Dr		14,842
Health	14,842	
Hofmann & Hofmann Farms, H		12,696
Agriculture and Fisheries	12,696	
Hofstad, G		24,621
Social Services and Housing	24,621	
Hofstrand Farms		12,034
Agriculture and Fisheries	12,034	
Hoheisel, J		10,012
Social Services and Housing	10,012	
Holden, J		40,075
Social Services and Housing	40,075	
Holland & E Holland, R		17,500
Health	17,500	
Holland, N		13,700

	Ministry $	Total $
Social Services and Housing	13,700	
Holland, R, Dr		82,883
Health	82,883	
Holley, L		29,963
Health	29,963	
Hollyburn Family Services Ltd		587,943
Social Services and Housing	587,943	
Hollywood & J Hollywood, J		10,437
Social Services and Housing	10,437	
Holmes & B Rasi, A		106,128
Social Services and Housing	106,128	
Holmes & G Holmes, M		19,898
Health	19,898	
Holmes Enterprises Ltd		54,081
Social Services and Housing	54,081	
Holtz, F		20,284
Social Services and Housing	20,284	
Holy Family Hospital		11,652,735
Health	11,559,442	
Social Services and Housing	93,293	
Home Support Association of B C		52,500
Health	52,500	
Homer Society for the Handicapped, Garth		485,409
Social Services and Housing	485,409	
Honey Tree Daycare Services Ltd II		20,596
Social Services and Housing	20,596	
Honicke, I		13,632
Health	5,886	
Social Services and Housing	7,746	
Hooseman, H		15,840
Social Services and Housing	15,840	
Hoover & C Hoover, L		152,971
Social Services and Housing	152,971	
Hope & District Chamber of Commerce		38,878
Advanced Education, Training and Technology	19,301	
Regional and Economic Development	19,577	
Hope Association for Community Living		61,067
Social Services and Housing	61,067	
Hope Community Services Society		272,125
Health	909	
Social Services and Housing	271,216	
Hope Early Childhood Center		11,052
Social Services and Housing	11,052	
Hope School District 32		10,389,101
Education	10,277,653	
Labour and Consumer Services	25,691	
Lottery Fund	3,500	
Social Services and Housing	82,257	
Hope, C		344,208
Social Services and Housing	344,208	
Horbay, M		50,324
Social Services and Housing	50,324	
Horiansky, M		10,860
Social Services and Housing	10.860	
Horizon College		155,664
Government Management Services	140,000	
Social Services and Housing	15,664	
Horizons Unbound Rehabilitation & Training Society		26,891
Solicitor General	26,891	
Hornby & Denman Home Support Society		77,108
Health	70,726	
Social Services and Housing	6,382	
Hornby Island Daycare Society		17,196
Social Services and Housing	17,196	
Horner & J Horner, V		37,784
Social Services and Housing	37,784	
Horner, J		12,141
Health	12,141	
Horniblow, B		29,472
Health	5,886	
Social Services and Housing	23,586	
Horning, F		12,433
Social Services and Housing	12,433	
Horse Council of B C		144,960
Agriculture and Fisheries	10,000	
Lottery Fund	134,960	
Horst, M		15,230
Social Services and Housing	15,230	
Horticulture Centre of the Pacific		33,058
Social Services and Housing	33,058	
Horvat, E		103,379
Social Services and Housing	103,379	
Horwood, L		18,888
Social Services and Housing	18,888	
Hotel California		27,968
Social Services and Housing	27,968	
Hotz Consultants Ltd		29,226
Solicitor General	29,226	
Hotz, P B, Dr		96,273
Solicitor General	96,273	
Houle, D		11,471
Social Services and Housing	11,471	
House of Dwarfs		39,476
Social Services and Housing	39,476	
Houston & District Chamber of Commerce		60,156
Regional and Economic Development	50,665	
Social Services and Housing	9,491	
Houston Community Services Association		150,955
Government Management Services	9,000	
Labour and Consumer Services	7,000	
Social Services and Housing	134,955	
Houston Economic Development Commission		13,237
Regional and Economic Development	13,237	
Houston Health Care Services Society		582,169
Health	552,169	
Labour and Consumer Services	30,000	
Houston Health Centre		54,209
Health	54,197	
Social Services and Housing	12	
Houston Home Support Services		92,245
Health	90,325	
Social Services and Housing	1,920	
Howard Society of B C (Kelowna), John, The		38,943
Health	15,000	
Labour and Consumer Services	2,318	
Solicitor General	21,625	
Howard Society of B C (Vernon), John, The		106,718
Labour and Consumer Services	4,142	
Social Services and Housing	97,410	
Solicitor General	5,166	
Howard Society of B C, John, The		440,166
Social Services and Housing	123,378	
Solicitor General	316,788	
Howard Society of North Island, John, The		295,013
Attorney General	38,250	
Health	67,365	
Labour and Consumer Services	51,300	
Solicitor General	138,098	
Howard Society of the Lower Mainland of B C, John		20,800
Health	20,800	
Howard Society of Victoria, John		282,631
Health	76,213	
Solicitor General	206,418	
Howard, L		34,329
Social Services and Housing	34,329	
Howe & Associates, E		74,773
Social Services and Housing	74,773	
Howe Sound Curling Club		11,471
Lottery Fund	11,471	
Howe Sound Home Support Service Society		271,488
Health	260,550	
Social Services and Housing	10,938	
Howe Sound Pulp & Paper Ltd		171,030
Energy, Mines and Petroleum Resources	171,030	
Howe Sound Rehabilitation Services Society		446,309
Social Services and Housing	446,309	
Howe Sound School District 48		22,552,254
Advanced Education, Training and Technology	500	

	Ministry $	Total $
Education	22,483,934	
Labour and Consumer Services	40,400	
Lottery Fund	3,600	
Social Services and Housing	23,820	
Howe Sound Womens Centre Society		22,500
Government Management Services	22,500	
Hoy Barge Ltd, Doug		10,000
Transportation and Highways	10,000	
Hu, C		26,788
Social Services and Housing	26,788	
Huber & P Huber, J		54,419
Social Services and Housing	54,419	
Huber, M		41,339
Social Services and Housing	41,339	
Hubner, M		19,278
Social Services and Housing	19,278	
Huckerby, B		13,580
Social Services and Housing	13,580	
Hudson Out of School Care		88,367
Social Services and Housing	88,367	
Hudson's Hope Health Care Society		317,556
Health	317,556	
Hudson, L		13,669
Social Services and Housing	13,669	
Hugh McRoberts Junior Secondary School		16,300
Labour and Consumer Services	16,300	
Hughes, C		44,118
Health	44,118	
Huguenard, J		61,162
Social Services and Housing	61,162	
Huhn, D		22,441
Solicitor General	22,441	
Hull, D		10,598
Agriculture and Fisheries	10,598	
Hummell, M.		54,693
Health	5,738	
Social Services and Housing	48,955	
Hummingbird Consulting		40,500
Labour and Consumer Services	40,500	
Humphrey, J		81,552
Social Services and Housing	81,552	
Humpty Dumpty Day Care		57,627
Social Services and Housing	57,627	
Humpty Dumpty Nursery School		10,316
Social Services and Housing	10,316	
Hunter, K C, Dr		38,267
Labour and Consumer Services	38,134	
Social Services and Housing	133	
Hunter, M R		23,654
Solicitor General	23,654	
Hurry, S		71,020
Social Services and Housing	71,020	
Hurtig, J		204,749
Social Services and Housing	204,749	
Huska & B Huska, J		16,281
Health	16,281	
Hutchinson, G		18,761
Social Services and Housing	18,761	
Hutchison, M		31,997
Social Services and Housing	31,997	
Hutley, F		27,240
Social Services and Housing	27,240	
Hyack Swim Club		13,318
Lottery Fund	13,318	
Hycroft Guest Home		131,935
Health	126,777	
Social Services and Housing	5,158	
Hynes, M		49,332
Social Services and Housing	49,332	
Hyrman, V, Dr		27,333
Health	27,333	
Hyslop & T Bowie, D		60,389
Social Services and Housing	60,389	
I C L Food Services Ltd		3,077,324
Social Services and Housing	436	
Solicitor General	3,076,888	
I Care Daycare		39,500
Social Services and Housing	39,500	
I D S Management Ltd		399,348
Health	237,125	
Social Services and Housing	162,223	
I G A Foodliner		330,704
Social Services and Housing	330,704	
I Med Oxygen Ltd		139,352
Health	1,633	
Social Services and Housing	137,719	
Icelandic Care Home Hofn Society		1,522,210
Health	1,513,819	
Social Services and Housing	8,391	
Iezzi, T		59,413
Social Services and Housing	59,413	
IFC International Financial Centre Society of Vancouver		322,000
International Business and Immigration	322,000	
Image Contact Lens Centre		21,508
Social Services and Housing	21,508	
Imagine–Canadian Centre for Philanthropy		80,000
Lottery Fund	80,000	
Immigrant & Visible Minority Women of B C		18,000
Government Management Services	12,000	
Lottery Fund	6,000	
Immigrants & Multicultural Services Society		14,000
Government Management Services	14,000	
Imperial Optical Co Ltd		15,936
Social Services and Housing	15,936	
Imperial, N		42,886
Social Services and Housing	42,886	
Income Assistance and Handicapped Benefits		952,298,608
Social Services and Housing	952,298,608	
Independent Living Housing Society 1988 of Greater Victoria		538,921
Health	505,357	
Social Services and Housing	33,564	
Independent Media Producers Network		11,000
Government Management Services	11,000	
Indian Homemakers Association of B C		133,260
Attorney General	13,000	
Government Management Services	20,000	
Labour and Consumer Services	27,000	
Social Services and Housing	73,260	
Industrial Developers Association of Canada		10,000
Regional and Economic Development	10,000	
Information Services Vancouver Society		317,895
Attorney General	79,524	
Labour and Consumer Services	196,058	
Social Services and Housing	42,313	
Ingco, G		16,574
Social Services and Housing	16,574	
Ingenika Band Council		50,000
Lottery Fund	50,000	
Inglewood Lodge		1,312,255
Health	1,312,255	
Inglewood Private Hospital		2,156,456
Health	2,153,356	
Social Services and Housing	3,100	
Inglis, M		44,129
Social Services and Housing	44,129	
Inkameep Preschool Daycare		10,378
Social Services and Housing	10,378	
Inman Out of School Care Centre		10,323
Social Services and Housing	10,323	
Inmates Earnings		1,684,399
Solicitor General	1,684,399	
Innes Allan Medical Supplies		29,513
Social Services and Housing	29,513	
Institute for Research on Public Policy		120,000
Attorney General	10,000	
Finance and Corporate Relations	110,000	
Institute of Public Administration of Canada		20,000
Lottery Fund	20,000	

	Ministry $	Total $
Integrated Crop Management Inc		23,562
Agriculture and Fisheries	23,562	
Inter–Cultural Association of Greater Victoria		25,629
Government Management Services	12,200	
Health	8,096	
Lottery Fund	5,333	
Interact Public Policy Consultants Ltd		23,865
Health	23,865	
Intercare Holdings Inc		1,138,050
Health	1,134,182	
Social Services and Housing	3,868	
Intercare Homes Inc		464,055
Health	450,710	
Social Services and Housing	13,345	
Intercontinental Packers Ltd		216,457
Agriculture and Fisheries	216,457	
Interface Process Corp		50,000
Health	50,000	
Intergovernmental Committee on Urban & Regional Research		74,988
Municipal Affairs, Recreation and Culture	74,988	
Interior Behavioral Services Inc		412,427
Social Services and Housing	412,427	
Interior Commercial Vehicle Safety Society		12,157
Social Services and Housing	557	
Solicitor General	11,600	
Interior Health Care Services Ltd		1,748,645
Health	1,433,670	
Social Services and Housing	314,975	
Interior Indian Friendship Society		179,287
Health	41,120	
Labour and Consumer Services	58,000	
Native Affairs	22,000	
Social Services and Housing	31,167	
Solicitor General	27,000	
Interior Native Alcohol Abuse Society		577,798
Labour and Consumer Services	577,798	
Interior Personal Development Ltd		131,092
Social Services and Housing	131,092	
Interior Provincial Exhibition Association		32,577
Agriculture and Fisheries	24,974	
Lottery Fund	7,603	
International Association of Progressive Montessorians		53,948
Education	43,948	
Social Services and Housing	10,000	
International Broodstock Technologies Inc		94,000
Advanced Education, Training and Technology	94,000	
International Institute of Biological Control		30,000
Agriculture and Fisheries	30,000	
International Theatre Inconnu		13,504
Lottery Fund	2,500	
Social Services and Housing	11,004	
Intersect Youth & Family Services Society		513,580
Attorney General	34,680	
Health	146,250	
Lottery Fund	32,330	
Social Services and Housing	76,383	
Solicitor General	223,937	
Intra Muros Ltd		22,616
Solicitor General	22,616	
Intrepio Theatre Co		39,632
Lottery Fund	17,500	
Social Services and Housing	22,132	
Invermere Public Library Association		19,809
Municipal Affairs, Recreation and Culture	19,809	
Ireland & E Ireland, E		62,960
Social Services and Housing	62,960	
Irving House Historic Centre		15,000
Municipal Affairs, Recreation and Culture	15,000	
Irving, S		11,774
Social Services and Housing	11,774	
Irwin, S		24,429
Social Services and Housing	24,429	
Ishtar Transition House Society		199,586
Social Services and Housing	199,586	
Island Acoustics Inc		25,616
Social Services and Housing	25,616	
Island Behavioral Services		21,920
Health	21,920	
Island Community Home Support Services Society		2,246,069
Health	2,244,687	
Social Services and Housing	1,382	
Island Community Living Services		214,139
Social Services and Housing	214,139	
Island Indaya Society		48,720
Social Services and Housing	48,720	
Island Orthotics Inc		15,157
Social Services and Housing	15,157	
Island Stream & Salmon Enhancement Society		48,698
Lottery Fund	3,000	
Social Services and Housing	45,698	
Island Women Society		17,250
Attorney General	17,250	
Islands Medichair Ltd		33,531
Health	7,570	
Social Services and Housing	25,961	
Islands Trust		494,145
Municipal Affairs, Recreation and Culture	494,145	
Isomura, T I, Dr		42,646
Health	42,646	
It's Us Program Services		70,481
Solicitor General	70,481	
ITA Wegman Association		38,920
Social Services and Housing	38,920	
Italian Cultural Centre Society		502,000
Lottery Fund	502,000	
Ivens Medical Equipment Sales Ltd		195,796
Health	14,235	
Social Services and Housing	181,561	
Ivy Montessori School Society		15,261
Education	13,513	
Social Services and Housing	1,748	
J D Vision		14,004
Social Services and Housing	13,824	
Solicitor General	180	
J S T Holdings Ltd		70,209
Health	49,958	
Social Services and Housing	20,251	
J T Health Care Ltd		145,217
Solicitor General	145,217	
Jack & Jill Early Childhood Centre		18,859
Social Services and Housing	18,859	
Jack, E		41,031
Social Services and Housing	41,031	
Jack, F		27,316
Social Services and Housing	27,316	
Jackman Manor		1,677,859
Health	1,677,092	
Social Services and Housing	767	
Jackson Group Inc, M, The		17,349
Health	17,349	
Jackson Group Living Home		29,460
Social Services and Housing	29,460	
Jackson, A		88,380
Social Services and Housing	88,380	
Jackson, L		28,673
Social Services and Housing	28,673	
Jackson–Murray Consultants		44,067
Solicitor General	44,067	
Jacobs Ladder Child Care Center		80,186
Social Services and Housing	80,186	
Jacobsen, M.		33,796
Social Services and Housing	33,796	
Jagdatt & P Jagdatt, R		15,840
Social Services and Housing	15,840	
James Bay Child Care Society		61,430
Social Services and Housing	61,430	
James Bay Community Project		145,286

	Ministry $	Total $
Social Services and Housing	145,286	
James Bay Community School Daycare		81,844
Social Services and Housing	81,844	
James Bay Community School Society		24,102
Health	15,632	
Social Services and Housing	8,470	
James Bay Group Home Society		15,672
Social Services and Housing	15,672	
James Bay Health & Community Services Society		354,449
Health	255,683	
Social Services and Housing	98,766	
James Bay Home Support Services		802,995
Health	787,027	
Social Services and Housing	15,968	
James Bay Lodge		268,832
Health	257,677	
Social Services and Housing	11,155	
James Bay Multi Level Care Society		22,000
Lottery Fund	22,000	
James, C		13,620
Social Services and Housing	13,620	
Jamieson Dance Society, Karen		40,000
Lottery Fund	40,000	
Janas Daycare Centre (1980) Ltd		50,658
Social Services and Housing	50,658	
Janeway		182,604
Health	128,667	
Social Services and Housing	53,937	
Janke, P G, Dr		70,763
Health	70,163	
Social Services and Housing	600	
Janssen, J		19,720
Agriculture and Fisheries	19,720	
Janzen Brothers		21,970
Agriculture and Fisheries	21,970	
Janzen, E		73,212
Social Services and Housing	73,212	
Jarvis, D		84,108
Social Services and Housing	84,108	
Jasper Crescent Daycare		23,149
Social Services and Housing	23,149	
Jaworsky, A M		145,656
Social Services and Housing	145,656	
Jaworsky, L		69,464
Health	69,464	
Jean & R Jean, N		45,462
Social Services and Housing	45,462	
Jeffrey, K		12,949
Social Services and Housing	12,949	
Jeglum, R		124,568
Social Services and Housing	124,568	
Jellybean Park Daycare Centre		30,414
Social Services and Housing	30,414	
Jenkins Ltd, Christopher J		87,563
Health	87,563	
Jensen, L		22,963
Social Services and Housing	22,963	
Jensen, V		61,753
Social Services and Housing	61,753	
Jepson–Young, P, Dr		40,439
Health	40,439	
Jericho Kids Club		29,141
Social Services and Housing	29,141	
Jerome, M		55,932
Health	55,932	
Jeronimus, K		21,165
Social Services and Housing	21,165	
Jessup, A		10,431
Social Services and Housing	10,431	
Jewish Festival of the Arts Society		15,000
Lottery Fund	15,000	
Jewitt, L		32,816
Social Services and Housing	32,816	
Jiminy Cricket Pre–School		10,842
Social Services and Housing	10,842	
Jirik, E, Dr		14,453
Labour and Consumer Services	14,428	
Social Services and Housing	25	
Jiwa & A Jiwa, A		10,008
Social Services and Housing	10,008	
JMAP Farm Corp		20,314
Agriculture and Fisheries	20,314	
Joan's Family Child–Care		10,888
Social Services and Housing	10,888	
Job Opportunities Building Society		60,554
Social Services and Housing	60,554	
Johannesen International School of Arts		128,700
Lottery Fund	128,700	
Johns, S		11,040
Agriculture and Fisheries	11,040	
Johnsen, I		20,016
Social Services and Housing	20,016	
Johnson & D Johnson, L		27,727
Social Services and Housing	27,727	
Johnson & G Johnson, P		20,070
Social Services and Housing	20,070	
Johnson, D J		17,191
Health	17,191	
Johnson, F		15,074
Social Services and Housing	15,074	
Johnson, K C		32,645
Social Services and Housing	32,645	
Johnson, L		40,439
Health	12,675	
Social Services and Housing	27,764	
Johnson, S		32,853
Social Services and Housing	32,853	
Johnston & B Johnston, M		130,481
Social Services and Housing	130,481	
Johnston, B		21,356
Agriculture and Fisheries	2,594	
Social Services and Housing	18,762	
Johnston, D		42,885
Health	800	
Social Services and Housing	42,085	
Johnston, M		10,154
Solicitor General	10,154	
Johnstone, R		21,029
Social Services and Housing	21,029	
Joinson, N		11,304
Social Services and Housing	11,304	
Jokisch, J W		18,893
Health	12,675	
Social Services and Housing	6,218	
Jolyn Holdings Ltd		11,110
Social Services and Housing	11,110	
Jonas & W Jonas, L		15,840
Social Services and Housing	15,840	
Joneja, R P, Dr		26,536
Health	26,496	
Social Services and Housing	40	
Jones & L Jones, D		23,511
Agriculture and Fisheries	23,511	
Jones Adult Day Care, David Lloyd		139,836
Health	139,836	
Jones, L		82,958
Social Services and Housing	82,958	
Jordan & J Jordan, J		12,730
Social Services and Housing	12,730	
Jordan Inc, T		46,934
Social Services and Housing	46,934	
Jorgensen, M		33,794
Social Services and Housing	33,794	
Josephine Care Home Inc		253,844
Health	157,611	
Social Services and Housing	96,233	
Joy & R Joy, N		37,538
Social Services and Housing	37,538	
JR Laboratories Inc		43,682
Health	43,682	

	Ministry $	Total $
Juan De Fuca Chamber of Commerce		10,320
Regional and Economic Development	10,320	
Juan De Fuca Hospital		15,316
Social Services and Housing	15,316	
Juan De Fuca Hospital Society		19,427,134
Health	19,427,134	
Juan De Fuca Hospital Society–Adult Day Care		120,053
Health	120,053	
Juba, T		14,528
Social Services and Housing	14,528	
Jubilee Care Society		69,772
Health	69,772	
Jubilee Home Society		1,704,586
Health	1,704,586	
Juell, R		12,652
Agriculture and Fisheries	12,652	
Jul–Mar Enterprises Ltd		143,462
Social Services and Housing	143,462	
Jumpstart Performance Society		23,000
Lottery Fund	23,000	
Junior Forest Warden of B C		51,226
Forests	50,000	
Lottery Fund	1,226	
Jurys Daycare		14,279
Social Services and Housing	14,279	
Just for Kids Daycare		35,087
Social Services and Housing	35,087	
Justice Institute of B C		4,414,416
Advanced Education, Training and Technology	2,086,516	
Government Management Services	11,456	
Health	60,475	
Municipal Affairs, Recreation and Culture	817,200	
Social Services and Housing	600	
Solicitor General	1,438,169	
K Mart Canada Ltd		19,364
Social Services and Housing	19,364	
Kaatza Day Care Centre		49,276
Social Services and Housing	49,276	
Kaien Childrens Adventure Centre		40,901
Social Services and Housing	40,901	
Kaiser Substance Abuse Foundation		128,200
Education	100,000	
Labour and Consumer Services	28,200	
Kakawis Family Development Centre		480,127
Labour and Consumer Services	479,438	
Social Services and Housing	689	
Kalancha & P Kalancha, B		18,613
Social Services and Housing	18,613	
Kaleidoscope Theatre Productions Society		179,991
Education	36,510	
Lottery Fund	143,481	
Kamloops & District Elizabeth Fry Society		181,380
Health	53,000	
Social Services and Housing	505	
Solicitor General	127,875	
Kamloops 1993 Canada Games Society		1,000,000
Lottery Fund	1,000,000	
Kamloops Child Development Society		156,608
Health	6,714	
Social Services and Housing	149,894	
Kamloops Christian Daycare		126,269
Social Services and Housing	126,269	
Kamloops Christian Hostel		290,508
Social Services and Housing	290,508	
Kamloops Christian School Association		492,328
Education	492,328	
Kamloops Community YMCA–YWCA		215,631
Health	11,000	
Social Services and Housing	204,631	
Kamloops Curling Club		25,069
Lottery Fund	25,069	
Kamloops Family Support Society		21,795
Health	21,795	
Kamloops Funeral Home Ltd		11,396
Health	2,262	
Social Services and Housing	9,134	
Kamloops Head Injury Association		14,792
Health	14,792	
Kamloops Home Support Services Association–Desmond House		54,465
Health	54,465	
Kamloops Home Support Services Association		2,188,908
Health	1,279,651	
Social Services and Housing	909,257	
Kamloops Indian Band		101,626
Finance and Corporate Relations	63,060	
Social Services and Housing	16,119	
Solicitor General	22,447	
Kamloops Infant Development Society		134,274
Social Services and Housing	134,274	
Kamloops Museum Association		11,250
Municipal Affairs, Recreation and Culture	11,250	
Kamloops Personal Care Home Ltd		143,568
Social Services and Housing	143,568	
Kamloops Pregnancy Counselling Services Society		44,150
Social Services and Housing	44,150	
Kamloops Public Art Gallery		52,500
Lottery Fund	52,500	
Kamloops School District 24		82,238,283
Education	81,996,276	
Lottery Fund	5,000	
Social Services and Housing	234,907	
Solicitor General	2,100	
Kamloops Sexual Assault Counselling Centre Society		118,749
Attorney General	89,205	
Health	28,000	
Social Services and Housing	1,544	
Kamloops Society for Alcohol & Drug Service–Counselling Service		1,272,902
Labour and Consumer Services	1,272,902	
Kamloops Society for Community Living		1,568,548
Health	284,573	
Social Services and Housing	1,283,975	
Kamloops Symphony Society		25,238
Lottery Fund	25,238	
Kamloops Wildlife Park Society		21,000
Environment	5,000	
Lottery Fund	16,000	
Kamloops Women's Resource Group Society		12,500
Government Management Services	12,500	
Kamloops Youth Resources Society		1,423,272
Health	197,182	
Social Services and Housing	1,226,090	
Kamp Felicity		16,752
Social Services and Housing	16,752	
Kampman, A		20,235
Social Services and Housing	20,235	
Kams, J		28,777
Health	1,298	
Social Services and Housing	27,479	
Kanalas, M		13,124
Health	8,942	
Social Services and Housing	4,182	
Kane, B, Dr		30,424
Health	30,424	
Kapiniak, M		43,242
Social Services and Housing	43,242	
Karalot Daycare		35,363
Social Services and Housing	35,363	
Karate B C		52,270
Lottery Fund	52,270	
Kardel Consulting Services Inc		794,703
Health	222,498	
Social Services and Housing	572,205	
Karen's Daycare		10,407
Social Services and Housing	10,407	
Karmel, J		11,565
Social Services and Housing	11,565	

	Ministry $	Total $
Karpoff & B Karpoff, S		32,813
Social Services and Housing	32,813	
Kaslo & District Chamber of Commerce–Playground/Pavilion Committee		10,986
Lottery Fund	10,986	
Kaslo & District Home Support Service Society		222,074
Health	153,787	
Labour and Consumer Services	3,000	
Social Services and Housing	65,287	
Kaslo Day Care Society		11,592
Social Services and Housing	11,592	
Kaslo Golf & Country Club		28,678
Social Services and Housing	28,678	
Kavanagh, J		42,703
Social Services and Housing	42,703	
Kavanagh, S		20,016
Social Services and Housing	20,016	
Kayes, C		20,016
Social Services and Housing	20,016	
Keating, M		46,542
Health	46,542	
Keefer Laundry Ltd		54,462
Solicitor General	54,462	
Keep B C Clean		23,768
Lottery Fund	23,768	
Kelleher, S		10,779
Labour and Consumer Services	10,779	
Keller, F		31,199
Social Services and Housing	31,199	
Kelly's Tendercare Day Care		13,077
Social Services and Housing	13,077	
Kelly, L		17,950
Social Services and Housing	17,950	
Kelowna & District Arts Council		17,770
Lottery Fund	17,770	
Kelowna & District Boys & Girls Club		270,494
Social Services and Housing	270,494	
Kelowna & District Hospital Society		62,930,947
Health	62,930,947	
Kelowna & District Safety Council		36,360
Solicitor General	36,360	
Kelowna & District Society for Community Living		901,261
Lottery Fund	1,475	
Social Services and Housing	899,786	
Kelowna Art Gallery Association		21,000
Municipal Affairs, Recreation and Culture	21,000	
Kelowna Bocce Club		14,767
Lottery Fund	14,767	
Kelowna Campus Day Care Society		68,241
Social Services and Housing	68,241	
Kelowna Centennial Museum & National Exhibit Centre		70,000
Municipal Affairs, Recreation and Culture	70,000	
Kelowna Chamber of Commerce		38,317
Regional and Economic Development	20,877	
Social Services and Housing	17,440	
Kelowna Christian Centre Society		265,920
Education	265,920	
Kelowna Community Development Society		449,459
Social Services and Housing	449,459	
Kelowna Community Resource & Crisis		75,687
Lottery Fund	37,770	
Social Services and Housing	37,917	
Kelowna Economic Recovery & Employment Development Association		410,978
Lottery Fund	33,933	
Social Services and Housing	377,045	
Kelowna Family Day Care Society		92,955
Social Services and Housing	92,955	
Kelowna Family Service Centre Society		139,649
Health	82,999	
Social Services and Housing	56,650	
Kelowna General Hospital		319,051
Health	31,263	
Labour and Consumer Services	144,000	
Social Services and Housing	143,788	
Kelowna Golf & Country Club		30,047
Lottery Fund	28,050	
Social Services and Housing	1,997	
Kelowna Gospel Mission Society		174,644
Social Services and Housing	174,644	
Kelowna Home Support Society		1,813,120
Health	1,778,217	
Social Services and Housing	34,903	
Kelowna Mediation Association		31,772
Attorney General	18,512	
Solicitor General	13,260	
Kelowna Museum Association		23,323
Lottery Fund	1,500	
Social Services and Housing	21,823	
Kelowna Senior Citizens Society		46,052
Lottery Fund	46,052	
Kelowna Society for Christian Education		648,613
Education	648,613	
Kelowna Womens Resource Centre Society		39,400
Government Management Services	39,400	
Kemp, F		10,820
Social Services and Housing	10,820	
Kemp, L		11,304
Social Services and Housing	11,304	
Kennedy, F		20,016
Social Services and Housing	20,016	
Kennedy, L		81,866
Social Services and Housing	81,866	
Kennedy, S		17,903
Social Services and Housing	17,903	
Kenning, I S, Dr		16,200
Health	16,200	
Kennington Green Special Needs Daycare		33,600
Social Services and Housing	33,600	
Kensington Private Hospital		1,611,158
Health	1,603,975	
Social Services and Housing	7,183	
Kent–Harrison Seniors Social Centre Society		76,667
Lottery Fund	76,667	
Keremeos & District Chamber of Commerce		61,594
Lottery Fund	8,766	
Social Services and Housing	52,828	
Keremeos & District Home Support Services		256,860
Health	222,365	
Social Services and Housing	34,495	
Keremeos Diagnostic & Treatment Centre		191,945
Health	191,945	
Keremeos School District 16		4,862,327
Education	4,845,884	
Lottery Fund	3,282	
Social Services and Housing	13,161	
Keremeos–Cawston Olalla Television Society		23,600
Lottery Fund	23,600	
Kermode Friendship Society		63,947
Labour and Consumer Services	41,600	
Native Affairs	22,347	
Kern, M		14,906
Social Services and Housing	14,906	
Kernohan & R Kernohan, E		65,520
Social Services and Housing	65,520	
Kerr & D Kerr, E		32,981
Social Services and Housing	32,981	
Kerr, C		40,032
Social Services and Housing	40,032	
Kerr, C G, Dr		94,187
Health	94,162	
Social Services and Housing	25	
Kersley Community Association		14,714
Lottery Fund	14,714	
Kersten, J		101,253
Social Services and Housing	99,874	
Solicitor General	1,379	
Kestrc		214,714
Social Services and Housing	214,714	

	Ministry $	Total $
Kettle Friendship Society		16,714
Health	16,714	
Kettle River Museum		14,516
Social Services and Housing	12,516	
Tourism	2,000	
Kettle Valley School District 13		4,803,632
Education	4,788,749	
Lottery Fund	3,255	
Social Services and Housing	11,628	
Kevin Lodge Rest Home		331,062
Health	303,538	
Social Services and Housing	27,524	
KF Kompufind/Kidfinders Foundation		59,000
Health	59,000	
Kid's World Early Childhood Centre Ltd		59,367
Social Services and Housing	59,367	
Kidcare Daycare Centre		10,422
Social Services and Housing	10,422	
Kiddie Kollege Educare		61,410
Social Services and Housing	61,410	
Kiddie Lane Day Care (Surrey)		46,532
Social Services and Housing	46,532	
Kidney Foundation of Canada		13,000
Lottery Fund	10,000	
Social Services and Housing	3,000	
Kids Club Child Care Centre		51,280
Social Services and Housing	51,280	
Kids Inn Day Care 1987		47,329
Social Services and Housing	47,329	
Kids Place Early Childhood Centre		29,038
Social Services and Housing	29,038	
Kilpatrick, D L		13,538
Health	13,538	
Kimberley & District Home Support Service Society		552,687
Health	514,058	
Social Services and Housing	38,629	
Kimberley & District Hospital Society		3,906,076
Health	3,906,076	
Kimberley Bavarian Society		46,268
Lottery Fund	5,178	
Regional and Economic Development	12,594	
Social Services and Housing	27,767	
Tourism	729	
Kimberley Christian School Society		21,599
Education	21,599	
Kimberley Community Development Society		18,313
Social Services and Housing	18,313	
Kimberley Golf Club		22,235
Social Services and Housing	22,235	
Kimberley Public Library Association		25,091
Municipal Affairs, Recreation and Culture	25,091	
Kimberley School District 3		11,662,526
Education	11,622,521	
Lottery Fund	3,500	
Social Services and Housing	36,505	
Kimberley Ski & Summer Resort Society		33,881
Social Services and Housing	33,881	
Kimberley Special Care Home Society		1,177,386
Health	1,177,386	
Kimberley Substance Abuse Awareness Society		10,000
Labour and Consumer Services	10,000	
Kindale Developmental Association		848,348
Social Services and Housing	848,348	
King Edward Motor Hotel		11,512
Social Services and Housing	11,512	
King, L		11,318
Health	3,569	
Social Services and Housing	7,749	
Kingfisher Society		16,727
Social Services and Housing	16,727	
Kingsway Christian Childrens Centre		67,473
Social Services and Housing	67,473	
Kingswood Manor		231,585
Health	151,544	
Social Services and Housing	80,041	
Kinnie, D		16,098
Social Services and Housing	16,098	
Kinsmen Club of Armstrong		13,485
Lottery Fund	13,485	
Kinsmen Club of Cranbrook		14,100
Lottery Fund	14,100	
Kinsmen Club of Ladner Tsawwassen		15,000
Lottery Fund	15,000	
Kinsmen Club of Ladysmith		19,245
Lottery Fund	19,245	
Kinsmen Club of Newton		22,888
Lottery Fund	22,888	
Kinsmen Club of Salmon Arm		18,300
Social Services and Housing	18,300	
Kinsmen Place Lodge		2,756,267
Health	2,734,300	
Social Services and Housing	21,967	
Kinsmen Rehabilitation Foundation of B C		87,817
Lottery Fund	87,817	
Kinsmen Retirement Centre		1,979,330
Health	1,970,752	
Social Services and Housing	8,578	
Kinsmen Retirement Centre Adult Day Care		71,873
Health	71,873	
Kipp–Mallery Pharmacy Ltd		35,096
Social Services and Housing	35,096	
Kirby Kare Lodge Inc		134,964
Social Services and Housing	134,964	
Kirby, A		39,197
Social Services and Housing	39,197	
Kirkbright & N Kirkbright, G		207,608
Social Services and Housing	207,608	
Kirkby, D		31,891
Social Services and Housing	31,891	
Kirkham & H Kirkham, V		46,626
Social Services and Housing	46,626	
Kirklevy, S		31,383
Social Services and Housing	31,383	
Kiro Manor		1,976,888
Health	1,976,888	
Kiro Manor Adult Day Care		19,880
Health	19,880	
Kispiox Elementary School		20,000
Native Affairs	20,000	
Kitchener TV Society		29,300
Lottery Fund	29,300	
Kitimaat Village Council		10,000
Attorney General	10,000	
Kitimat Association for Community Living		34,102
Social Services and Housing	34,102	
Kitimat Centennial Museum Association		13,000
Municipal Affairs, Recreation and Culture	13,000	
Kitimat Chamber of Commerce		15,307
Regional and Economic Development	9,442	
Social Services and Housing	5,865	
Kitimat Child Development Centre Association		295,858
Health	161,425	
Social Services and Housing	134,433	
Kitimat Community Services Society		116,956
Labour and Consumer Services	11,600	
Social Services and Housing	96,632	
Solicitor General	8,724	
Kitimat General Hospital		68,616
Health	42,420	
Social Services and Housing	26,196	
Kitimat General Hospital Society		6,408,438
Health	6,408,438	
Kitimat Home Support Society		185,520
Health	168,101	
Social Services and Housing	17,419	
Kitimat Lions Foster Home Association		12,037
Social Services and Housing	12,037	
Kitimat Marine Rescue Society		11,544
Lottery Fund	11,544	

	Ministry $	Total $
Kitimat Public Library Association		32,272
Municipal Affairs, Recreation and Culture	32,272	
Kitimat School District 80		13,798,694
Education	13,795,194	
Lottery Fund	3,500	
Kitimat–Stikine Regional Hospital District		124,992
Health	124,992	
Kitsilano Area Child Care Society		20,439
Social Services and Housing	20,439	
Kitsilano Day Care Centre		78,497
Social Services and Housing	78,497	
Kitsilano Neighbourhood House		13,303
Social Services and Housing	150	
Solicitor General	13,153	
Kitwancool Band Council		198,703
Lottery Fund	197,843	
Solicitor General	860	
Kiwanis Care Homes Ltd		1,793,945
Health	1,789,844	
Social Services and Housing	4,101	
Kiwanis Club of Victoria		20,544
Lottery Fund	2,724	
Social Services and Housing	16,548	
Solicitor General	1,272	
Kiwanis House Society		526,011
Labour and Consumer Services	397,621	
Social Services and Housing	128,390	
Kiwanis Intermediate Care Society of New Westminster		1,476,846
Health	1,469,100	
Social Services and Housing	7,746	
Kiwanis Ladies Auxillary		10,614
Health	10,614	
Kiwanis Lodge		1,874,380
Health	1,851,141	
Social Services and Housing	23,239	
Kiwanis Senior Housing Society of West Vancouver		1,211,365
Health	1,202,977	
Social Services and Housing	8,388	
Kiwanis Villa Society of Victoria		654,264
Health	645,873	
Social Services and Housing	8,391	
Kiwanis Village Care Home		753,868
Health	741,873	
Social Services and Housing	11,995	
Kiwassa Neighbourhood Services Association		155,969
Social Services and Housing	155,969	
Klages, D		14,148
Social Services and Housing	14,148	
Klaria Associates		211,548
Social Services and Housing	211,548	
Klassen, D		67,146
Social Services and Housing	67,146	
Klee Wyck Childrens Centre		18,630
Social Services and Housing	18,630	
Klein & Associates Inc, H		460,515
Social Services and Housing	460,515	
Klemm, S		25,257
Social Services and Housing	25,257	
Klinka, J, Dr		64,310
Health	64,310	
Klomp, R		67,478
Social Services and Housing	67,478	
Klughart, M		34,925
Social Services and Housing	34,925	
Klynsoon, H		20,651
Health	12,905	
Social Services and Housing	7,746	
Klys, J		11,393
Health	11,393	
Knife Creek Water Users		27,608
Agriculture and Fisheries	27,608	
Knight & J Meyer, L		40,325
Health	40,325	
Knight, C		31,036
Social Services and Housing	31,036	
Knight, P		15,660
Health	15,660	
Knowledge Network of the West Communications Authority		300,000
Education	300,000	
Knox Out of School Care		10,667
Social Services and Housing	10,667	
Knox, M I		11,773
Health	11,773	
Knudskov, I		26,674
Social Services and Housing	26,674	
Koch, K		40,415
Social Services and Housing	40,415	
Koebe, J		14,755
Social Services and Housing	14,755	
Koecher, D		77,612
Social Services and Housing	77,612	
Koenders, J		33,518
Social Services and Housing	33,518	
Kokoro Dance Theatre Society		25,000
Lottery Fund	25,000	
Kolberg & R Keogan, D		12,365
Agriculture and Fisheries	12,365	
Kolumbia Inn Daycare Society		24,917
Social Services and Housing	24,917	
Konopasek & F Konopasek, E		24,603
Social Services and Housing	24,603	
Konrad & K Konrad, R		27,538
Social Services and Housing	27,538	
Kootenay Boundary Economic Development Commission		26,666
Regional and Economic Development	26,666	
Kootenay Boundary Regional Hospital District		120,360
Health	120,360	
Kootenay Christmas Tree Association		15,427
Agriculture and Fisheries	15,427	
Kootenay Columbia Child Care Society		236,440
Health	23,375	
Social Services and Housing	213,065	
Kootenay Country Tourist Association		301,915
Tourism	301,915	
Kootenay Cultural Network of the Rockies		15,000
Lottery Fund	15,000	
Kootenay Indian Area Council		117,881
Attorney General	10,000	
Education	90,000	
Social Services and Housing	17,881	
Kootenay Kare		143,336
Social Services and Housing	143,336	
Kootenay Lake District Hospital		154,553
Health	87,252	
Labour and Consumer Services	67,213	
Social Services and Housing	69	
Solicitor General	19	
Kootenay Lake District Hospital & Health Services Society		9,625,733
Health	9,625,733	
Kootenay Lake District Hospital Pharmacy		15,333
Health	15,333	
Kootenay Lake Historical Society		110,869
Social Services and Housing	110,869	
Kootenay Lake T V Society		18,140
Lottery Fund	18,140	
Kootenay Livestock Association		26,384
Agriculture and Fisheries	12,565	
Transportation and Highways	13,819	
Kootenay Museum Association & Historical Society		30,316
Government Management Services	5,000	
Municipal Affairs, Recreation and Culture	10,000	
Social Services and Housing	15,316	
Kootenay Society for Community Living Castegar Branch		738,012

	Ministry $	Total $
Health	15,248	
Social Services and Housing	722,764	
Kootenay Society for Community Living Cranbrook		19,203
Social Services and Housing	19,203	
Kootenay Society for Community Living Creston.		2,431,696
Health	541,227	
Social Services and Housing	1,890,469	
Kootenay Society for Community Living Nelson .		31,635
Social Services and Housing	31,635	
Kootenay Society for the Handicapped		89,652
Social Services and Housing	89,652	
Kootenay Society for the Handicapped (Professional Support Team)		25,000
Social Services and Housing	25,000	
Kootenay Wildlife Heritage Fund Society		201,234
Social Services and Housing	201,234	
Kopernik Lodge		1,665,884
Health	1,633,064	
Social Services and Housing	32,820	
Kopp, T		15,455
Social Services and Housing	15,455	
Koral, K		14,091
Social Services and Housing	14,091	
Kornet & J Kornet, J		27,657
Social Services and Housing	27,657	
Kornet, J		101,720
Social Services and Housing	101,720	
Kovacs, M C, Dr		102,532
Health	102,532	
Kowaz, A		11,510
Health	11,510	
Kozak, E		28,392
Social Services and Housing	28,392	
Kranenborg, S		33,517
Social Services and Housing	33,517	
Krause, A		30,565
Social Services and Housing	30,565	
Kreut, J		41,610
Social Services and Housing	41,610	
Kriik, V, Dr		20,686
Health	20,635	
Social Services and Housing	51	
Krochak, C J		19,952
Solicitor General	19,952	
Kruet, J		30,059
Social Services and Housing	30,059	
Kruezer, I		13,683
Social Services and Housing	13,683	
Krywaniuk, L		32,960
Health	30,735	
Social Services and Housing	2,225	
Ksan Association		33,183
Municipal Affairs, Recreation and Culture	10,500	
Social Services and Housing	22,683	
Ksan House Society		277,940
Attorney General	64,879	
Social Services and Housing	199,658	
Solicitor General	13,403	
Kubo, R		77,814
Health	77,814	
Kuchapski, D		30,343
Social Services and Housing	30,343	
Kuchenmuller, M		52,235
Health	51,735	
Social Services and Housing	500	
Kuerbis, J		13,620
Social Services and Housing	13,620	
Kuhn & T Kuhn, B		96,442
Social Services and Housing	96,442	
Kumpf, P L		12,072
Solicitor General	12,072	
Kunz, U		14,857
Agriculture and Fisheries	14,857	
Kurbatoff, G		55,508

y	Total $
48	
64	
	19,203
203	
	2,431,696
227	
369	
	31,635
635	
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	1,665,884
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	14,091
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	27,657
657	
	101,720
720	
	102,532
532	
	11,510
510	
	28,392
392	
	33,517
517	
	30,565
565	
	41,610
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	20,686
635	
51	
	19,952
952	
	30,059
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683	
	32,960
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	33,183
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683	
	277,940
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	77,814
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	30,343
,343	
	52,235
,735	
500	
	13,620
,620	
	96,442
,442	
	12,072
,072	
	14,857
,857	
	55,508

	Ministry $	Total $
Health	55,508	
Kurz, S.		35,352
Social Services and Housing	35,352	
Kutenai Theatre Energy Society		21,000
Lottery Fund	21,000	
Kuyper & C Kuyper, D		29,541
Social Services and Housing	29,541	
Kuzma, J.		24,205
Social Services and Housing	24,205	
Kuzminski, E		12,753
Social Services and Housing	12,753	
Kwakiutl Indian Band		67,770
Lottery Fund	66,800	
Native Affairs	970	
Kwantlen College		27,394,613
Advanced Education, Training and Technology	27,351,300	
Education	42,750	
Government Management Services	500	
Social Services and Housing	63	
Kyszka, D		16,189
Health	16,189	
L & T Services Ltd		283,279
Health	165,551	
Social Services and Housing	117,728	
L'Arche Greater Vancouver		606,715
Lottery Fund	1,700	
Social Services and Housing	605,015	
L'Arche Victoria		434,240
Health	68,542	
Social Services and Housing	365,698	
L'Chaim Adult Daycare Centre		69,071
Health	69,071	
L'Ecole Bilingue Kindercare Society		13,548
Social Services and Housing	13,548	
La Charcuterie		13,843
Social Services and Housing	13,843	
La Fete Columbienne Des Enfants		116,750
Advanced Education, Training and Technology	30,000	
Education	86,750	
La Rosa De Matsqui Rest Home Ltd		188,161
Health	157,359	
Social Services and Housing	30,802	
Laberge & L Laberge, A.		13,344
Social Services and Housing	13,344	
Labonte, A.		90,700
Health	90,700	
Labounty & C Labounty, I		15,557
Social Services and Housing	15,557	
Labro Manor		140,842
Health	140,842	
Labro, L		203,375
Health	80,966	
Social Services and Housing	122,409	
Labron Mobility Aids Ltd		11,775
Health	415	
Social Services and Housing	11,360	
Lac La Hache Community Club		80,550
Lottery Fund	80,150	
Municipal Affairs, Recreation and Culture	400	
Lacerte & E Lacerte, J		10,172
Social Services and Housing	10,172	
Lack Inc, Martin L, Dr		20,334
Social Services and Housing	20,334	
Lacquement, Y		17,847
Social Services and Housing	17,847	
Ladd, K.		55,679
Social Services and Housing	55,679	
Ladhani Inc, A, Dr		106,148
Health	23,773	
Labour and Consumer Services	42,108	
Social Services and Housing	30	
Solicitor General	40,237	
Ladner Christian School Society		266,576
Education	266,576	
Ladner Private Hospital Ltd		2,081,325

	Ministry $	Total $
Health	2,074,859	
Social Services and Housing	6,466	
Lady Minto Gulf Islands Hospital, The		2,988,172
Health	2,988,172	
Lady Minto Homemaker Society		199,293
Health	188,671	
Social Services and Housing	10,622	
Ladysmith & District Hospital Association		3,347,765
Health	3,347,765	
Ladysmith Children's Centre		15,082
Social Services and Housing	15,082	
Ladysmith General Hospital Senior Auxiliary		43,850
Lottery Fund	43,850	
Ladysmith Railway Historical Society		64,800
Social Services and Housing	64,800	
Laforest, D		25,590
Social Services and Housing	25,590	
Lafreniere, S		16,200
Social Services and Housing	16,200	
Lajeunesse, E M		13,620
Social Services and Housing	13,620	
Lakalzap Band Council		29,642
Lottery Fund	28,666	
Solicitor General	976	
Lake Country Alcohol & Drug Awareness & Prevention Team		12,540
Labour and Consumer Services	12,540	
Lake Country Day Care		28,260
Social Services and Housing	28,260	
Lake Country Native Association		12,600
Native Affairs	12,600	
Lake Cowichan School District 66		7,031,489
Advanced Education, Training and Technology	600	
Education	6,915,942	
Health	35,000	
Lottery Fund	3,017	
Social Services and Housing	76,930	
Lakers Go–Bus Society, The		11,703
Social Services and Housing	11,703	
Lakes District Safe Haven Home Society		19,287
Government Management Services	8,000	
Social Services and Housing	11,287	
Lakeside Lodge		92,467
Health	92,467	
Lakeview Church Day Care Centre		52,745
Social Services and Housing	52,745	
Lakewood House		47,571
Health	47,571	
Lakewood House Rest Home		49,166
Health	35,634	
Social Services and Housing	13,532	
Lakey, W, Dr		85,011
Health	85,011	
Lakusta, G D		21,797
Health	12,937	
Social Services and Housing	8,860	
Lalonde, P		13,620
Social Services and Housing	13,620	
Lamberg, G		37,039
Social Services and Housing	37,039	
Lambier, B		13,620
Social Services and Housing	13,620	
Lamboo, C		10,362
Social Services and Housing	10,362	
Lamont, H W, Dr		14,634
Social Services and Housing	14,634	
Lampitt, J		15,790
Social Services and Housing	15,790	
Lancaster Medical Supplies & Prescriptions 1		237,909
Social Services and Housing	237,909	
Lancour, L		24,247
Social Services and Housing	24,247	
Landry, C		17,958
Health	8,739	
Social Services and Housing	9,219	
Lang & E Lang, J		12,809
Social Services and Housing	12,809	
Lang, J		12,470
Social Services and Housing	12,470	
Lang, L		20,026
Social Services and Housing	20,026	
Lange, G		82,619
Health	12,274	
Social Services and Housing	70,345	
Langham Cultural Society		10,700
Lottery Fund	10,700	
Langley Arts Council		13,995
Lottery Fund	13,995	
Langley Association for the Handicapped		139,185
Health	2,000	
Social Services and Housing	137,185	
Langley Association for the Handicapped (Bridge Achievement Centre)		1,577,449
Health	242,905	
Social Services and Housing	1,334,544	
Langley Centennial Museum & National Exhibition Centre		26,000
Municipal Affairs, Recreation and Culture	26,000	
Langley Christian School Society		680,584
Education	680,584	
Langley Community Music School		19,000
Lottery Fund	19,000	
Langley Employment Services		100,000
Social Services and Housing	100,000	
Langley Family Services Association		898,815
Government Management Services	5,000	
Health	9,305	
Labour and Consumer Services	276,200	
Social Services and Housing	608,310	
Langley Home Support Service Society		1,512,841
Health	1,337,674	
Social Services and Housing	175,167	
Langley Meals–On–Wheels		11,233
Health	11,233	
Langley Memorial Hospital		29,909,003
Health	29,861,434	
Social Services and Housing	47,569	
Langley Pre–School Developmental Association		112,116
Social Services and Housing	112,116	
Langley School District 35		88,197,710
Advanced Education, Training and Technology	1,915	
Education	87,877,642	
Lottery Fund	5,000	
Social Services and Housing	313,153	
Langley Senior Resources Society		210,041
Health	210,041	
Langley Special Care Home Society		3,058,897
Health	3,049,831	
Social Services and Housing	9,066	
Langley Stepping–Stone Rehabilitative Society		156,540
Health	156,540	
Langley Voluntary Sports Association		60,000
Lottery Fund	60,000	
Langley YMCA–YWCA Out of School Care		14,150
Social Services and Housing	14,150	
Lansdowne Campus Day Care Centre		39,250
Social Services and Housing	39,250	
Lansdowne Grove Daycare		20,895
Social Services and Housing	20,895	
Lansdowne Murdoch Daycare		43,608
Social Services and Housing	43,608	
Lapic, T		13,557
Social Services and Housing	13,557	
Lardeau Valley Community Club		71,029
Lottery Fund	26,700	
Municipal Affairs, Recreation and Culture	400	
Social Services and Housing	43,929	
Laren House Society		15,314
Lottery Fund	3,342	
Solicitor General	11,972	

	Ministry $	Total $
Large & L Large, G		36,726
Social Services and Housing	36,726	
Large Memorial Hospital of the United Church of Canada, R W		1,249,425
Health	1,249,425	
Laroche, T		37,101
Solicitor General	37,101	
Larocque & M Larocque, V		26,717
Social Services and Housing	26,717	
Lars Enterprises Ltd		15,891
Social Services and Housing	15,891	
Lasqueti Community Association		12,797
Lottery Fund	12,797	
Last Door Recovery House		20,807
Social Services and Housing	20,807	
Latorre, R A		160,376
Health	160,376	
Lau, E T, Dr		21,741
Health	21,716	
Social Services and Housing	25	
Laurel House Society		618,061
Social Services and Housing	618,061	
Laurel Lodge Ltd		373,652
Health	365,906	
Social Services and Housing	7,746	
Laurel Prescriptions		31,006
Labour and Consumer Services	6,336	
Social Services and Housing	24,670	
Laurentian Pacific Insurance		639,104
Advanced Education, Training and Technology	15,666	
Education	623,438	
Laurier Court		222,679
Health	222,679	
Laurin, J		13,437
Social Services and Housing	13,437	
Lavelle, P, Dr		47,456
Health	47,056	
Social Services and Housing	400	
Lavoie, L K		40,829
Social Services and Housing	40,829	
Lawrence Family Daycare for Nannies, R		16,032
Social Services and Housing	16,032	
Lawrence, M, Dr		11,595
Social Services and Housing	11,595	
Laws, G, Dr		40,060
Health	40,060	
Lawson & Associates, J		899,664
Tourism	899,664	
Lawson Travel, P		33,880
Social Services and Housing	33,880	
Lawson, D M, Dr		32,825
Solicitor General	32,825	
Lawson, K E		52,527
Health	52,527	
Lawton, E		10,381
Social Services and Housing	10,381	
Laycock, H		56,921
Social Services and Housing	56,921	
Laye, R, Dr		17,015
Health	17,015	
Lazar, G, Dr		61,732
Health	61,732	
Le–La–La Dancer Society		14,400
Native Affairs	14,400	
Leach, S		21,003
Social Services and Housing	21,003	
Leahy, K		20,016
Social Services and Housing	20,016	
Leamy, J		30,683
Social Services and Housing	30,683	
Learn & Play Childrens Center		71,001
Social Services and Housing	71,001	
Learning Disabilities Association of B C		25,000
Education	25,000	
Learning Tree Daycare		37,525
Social Services and Housing	37,525	
Leblanc & G Leblanc, J		21,233
Social Services and Housing	21,233	
Lechner, R		25,554
Social Services and Housing	25,554	
Leckie, C		18,985
Health	18,985	
Leclair, R		46,738
Social Services and Housing	46,738	
Lecomte Estate Winery Ltd		25,418
Agriculture and Fisheries	25,418	
Lecomte Vineyards		41,219
Agriculture and Fisheries	41,219	
Ledoux, I		47,640
Social Services and Housing	47,640	
Lee & M Lee, A		362,216
Health	362,216	
Lee, A		17,921
Social Services and Housing	17,921	
Lee, A H J		25,618
Social Services and Housing	25,618	
Lee, G		29,008
Social Services and Housing	29,008	
Lee, W, Dr		45,627
Social Services and Housing	45,627	
Leech, B		10,451
Social Services and Housing	10,451	
Lefimil & A M Lefimil, M		12,839
Health	12,839	
Lefimil & E Lefimil, B		25,581
Health	25,581	
Lefler, L D		20,020
Health	12,274	
Social Services and Housing	7,746	
Legacy Ability Products & Services Inc		86,830
Health	135	
Social Services and Housing	86,695	
Legal Information Systems & Technologies Foundation		90,000
Advanced Education, Training and Technology	90,000	
Legal Services Society of B C		32,113,020
Attorney General	32,049,454	
Labour and Consumer Services	63,566	
Legg, B		37,263
Health	37,263	
Leghorn, J		19,661
Social Services and Housing	19,661	
Legislative Dining Room		125,600
Legislation	125,600	
Lehman & R Lehman, D		19,671
Social Services and Housing	19,671	
Leis & R Leis, I		14,737
Social Services and Housing	14,737	
Leishman Child Care Centre		61,887
Social Services and Housing	61,887	
Lejeune, G		19,605
Social Services and Housing	19,605	
Lemery, K		18,600
Social Services and Housing	18,600	
Lemieux & F Lemieux, M		10,008
Social Services and Housing	10,008	
Lennox, A		12,675
Health	12,675	
Lens Masters		19,206
Social Services and Housing	19,206	
Lenscrafters		25,565
Social Services and Housing	25,565	
Leroy, M		12,533
Social Services and Housing	12,533	
Les Beaux Jours Preschool Society		17,217
Lottery Fund	17,100	
Social Services and Housing	117	
Leslie, B		34,249
Social Services and Housing	34,249	
Lester B Pearson College of the Pacific		124,000

	Ministry $	Total $
Advanced Education, Training and Technology	117,000	
Education	7,000	
Letang, S		10,220
Social Services and Housing	10,220	
Leuck, D		23,426
Health	23,426	
Leung Dance Association, Lorita		12,000
Lottery Fund	12,000	
Levesque, J		22,608
Social Services and Housing	22,608	
Levi, D		10,000
Regional and Economic Development	10,000	
Levinson, J, Dr		18,432
Health	18,432	
Levy, D		27,144
Social Services and Housing	27,144	
Levy, J M, Dr		60,450
Health	60,450	
Lewis & D Lewis, C		24,766
Social Services and Housing	24,766	
Lewis, D		11,436
Social Services and Housing	11,436	
Lewis, R		14,245
Health	14,245	
Leyen Holdings Ltd		357,639
Health	357,639	
Li'L Rascals Parent Participation Preschool		21,153
Lottery Fund	21,153	
Liard River Indian Reserve		27,750
Attorney General	7,500	
Native Affairs	20,250	
Liddle, P		156,714
Social Services and Housing	156,714	
Liebholz, J		51,233
Social Services and Housing	51,233	
Life Choices Consulting & Management Co		466,125
Social Services and Housing	466,125	
Life Skills Development Services		322,529
Social Services and Housing	322,529	
Lifeline Society, The		1,043,426
Health	781,476	
Social Services and Housing	261,950	
Ligertwood, D		37,119
Social Services and Housing	37,119	
Lighthouse Christian Academy		97,873
Education	97,873	
Likely Communications Society		14,800
Lottery Fund	14,800	
Lilliput Daycare Society		20,887
Social Services and Housing	20,887	
Lillooet & District Chamber of Commerce		15,898
Regional and Economic Development	7,414	
Social Services and Housing	8,484	
Lillooet & District Recreational Educational & Cultural Society		169,619
Lottery Fund	166,667	
Solicitor General	2,952	
Lillooet Area Public Library Association		13,668
Municipal Affairs, Recreation and Culture	13,668	
Lillooet District Hospital Society		2,232,855
Health	2,232,855	
Lillooet Friendship Centre Society		75,719
Labour and Consumer Services	40,628	
Native Affairs	23,000	
Social Services and Housing	12,091	
Lillooet Home Support Services Society		128,644
Health	108,995	
Social Services and Housing	19,649	
Lillooet Intercare Society		434,434
Health	434,434	
Lillooet School District 29		8,189,646
Education	8,107,688	
Health	50,000	
Lottery Fund	2,660	
Social Services and Housing	29,298	

	Ministry $	Total $
Lillooet Trail Plunket Society		21,424
Social Services and Housing	21,424	
Lillooet–Camelsfoot T V Association		11,390
Lottery Fund	11,390	
Lim Sales & Marketing Consultants, Ron Ltd		165,696
Social Services and Housing	165,696	
Lim, W		40,032
Social Services and Housing	40,032	
Lincoln Centre Optometric Clinic		11,975
Health	2,775	
Social Services and Housing	7,771	
Solicitor General	1,429	
Linden House Victoria		27,752
Health	27,752	
Linden Lodge		107,848
Social Services and Housing	107,848	
Lindsay, J		29,460
Social Services and Housing	29,460	
Linford, A, Dr		63,411
Health	63,280	
Social Services and Housing	131	
Linklater G & Jones H & Jones & Linklater Enterprises		10,598
Agriculture and Fisheries	10,598	
Lions Club International		10,800
Labour and Consumer Services	10,800	
Lions Club of Fraser Canyon		152,368
Lottery Fund	152,368	
Lions Club of Galiano		16,667
Lottery Fund	16,667	
Lions Club of North Delta		27,500
Lottery Fund	27,500	
Lions Club of Penticton		11,000
Labour and Consumer Services	11,000	
Lions Gate Hospital		71,554
Social Services and Housing	71,554	
Lions Gate Hospital Pharmacy		55,576
Health	55,576	
Lions Paraplegic Lodge		38,558
Health	696	
Social Services and Housing	37,862	
Lister, B		40,032
Social Services and Housing	40,032	
Lit'L Sprouts Family Daycare		12,445
Social Services and Housing	12,445	
Little Fawn Day Care		50,366
Social Services and Housing	50,366	
Little Flower Day Care Society		36,589
Social Services and Housing	36,589	
Little Jack Horner Child Centre		16,245
Social Services and Housing	16,245	
Little Mountain Neighbourhood House Child Development Centre		24,133
Social Services and Housing	24,133	
Little Mountain Neighbourhood House Society		550,760
Health	1,800	
Social Services and Housing	548,960	
Little Mountain Place		2,275,001
Health	2,245,683	
Social Services and Housing	29,318	
Little Oak Academy, The		99,519
Education	99,519	
Little People's Daycare/Preschool		48,073
Social Services and Housing	48,073	
Little Peoples Nursery & Day Care (I&II)		44,174
Social Services and Housing	44,174	
Little Rascals Daycare Ltd		88,625
Social Services and Housing	88,625	
Little Swiss Inn		41,692
Social Services and Housing	41,692	
Little Tykes		14,949
Social Services and Housing	14,949	
Little Tykes Childcare		13,497
Social Services and Housing	13,497	
Liyas Day Care		13,770

	Ministry $	Total $
Social Services and Housing	13,770	
Lloyd & L Lloyd, A		38,195
Social Services and Housing	38,195	
Lloyd, B		53,380
Social Services and Housing	53,380	
Lloyd, K		46,662
Social Services and Housing	46,662	
Lloyds World Travel Service of Canada Ltd		27,490
Social Services and Housing	27,490	
Lo Inc, F D, Dr		14,966
Social Services and Housing	14,966	
Lobel Orthopaedic Shoe Mfg		16,077
Health	1,094	
Social Services and Housing	14,983	
Lockhart, J		22,118
Social Services and Housing	22,118	
Lockwood, S		12,538
Social Services and Housing	12,538	
Lodomez, N		23,659
Social Services and Housing	23,659	
Loewen, D		17,928
Agriculture and Fisheries	14,595	
Social Services and Housing	3,333	
Loewen, H		12,199
Agriculture and Fisheries	12,199	
Logan Lake Health Care Society		262,049
Health	256,719	
Social Services and Housing	5,330	
Lohrasbe, S, Dr		223,240
Health	223,240	
Lombaert, V		29,330
Social Services and Housing	29,330	
London Avenue Daycare Ltd		57,266
Social Services and Housing	57,266	
London Drugs Ltd		116,368
Social Services and Housing	116,368	
London Optical Ltd		202,418
Social Services and Housing	202,358	
Solicitor General	60	
Long Beach Golf & Curling Club		14,515
Social Services and Housing	14,515	
Lonsdale Creek Daycare Under 3's		69,238
Social Services and Housing	69,238	
Lookout Emergency Aid Society		881,206
Health	594,142	
Lottery Fund	8,726	
Social Services and Housing	278,338	
Loreth & Associates		67,295
Health	67,295	
Lougheed Childrens Centre		28,654
Social Services and Housing	28,654	
Louie Inc, D F, Dr		31,557
Health	31,557	
Louises Daycare		11,693
Social Services and Housing	11,693	
Love Daycare Centre		14,810
Social Services and Housing	14,810	
Love, R J, Dr		22,073
Social Services and Housing	22,073	
Low Interest Loan Assistance Program		604,822
Finance and Corporate Relations	604,822	
Low, R		44,926
Social Services and Housing	44,926	
Lowan & J Lowan, A		101,979
Social Services and Housing	101,979	
Lowan, A		40,488
Social Services and Housing	40,488	
Lowe, T		19,069
Social Services and Housing	19,069	
Lower Fraser Valley Cerebral Palsy Association		2,531,851
Health	1,224,848	
Social Services and Housing	1,307,003	
Lower Fraser Valley Exhibition Association		259,232
Agriculture and Fisheries	19,732	
Lottery Fund	239,500	

	Ministry $	Total $
Lower Kootenay Indian Band		337,385
Lottery Fund	337,385	
Lower Mainland Association of the Friends of the Vancouver Carousel		133,333
Lottery Fund	133,333	
Lower Mainland Community Based Services Society		989,828
Health	347,297	
Social Services and Housing	642,531	
Lower Mainland Community Housing Registry Society		15,624
Social Services and Housing	15,624	
Lower Mainland Horticultural Improvement Association		27,023
Agriculture and Fisheries	27,023	
Lower Mainland Purpose Society for Youth & Families		184,570
Education	1,250	
Social Services and Housing	183,320	
Lowland Care Concepts Inc		720,199
Health	719,583	
Social Services and Housing	616	
Luciano Fabian Day Care		25,544
Social Services and Housing	25,544	
Lukey, P		20,016
Social Services and Housing	20,016	
Lum, K D, Dr		31,215
Health	31,215	
Lumby & District Community Services Society		22,283
Government Management Services	6,000	
Health	14,265	
Lottery Fund	2,018	
Lumby & District Wildlife Association		30,000
Lottery Fund	30,000	
Lumby Community Services Centre		51,955
Labour and Consumer Services	7,000	
Social Services and Housing	44,955	
Lumley, E		46,971
Social Services and Housing	46,971	
Lundie, R		20,016
Social Services and Housing	20,016	
Luscombe, B		14,466
Social Services and Housing	14,466	
Lustig, S D, Dr		20,665
Health	20,665	
Luther Court Society		1,359,746
Health	1,359,047	
Social Services and Housing	699	
Lutheran Schools Association of B C		44,392
Education	44,392	
Lynam & I Lynam, A		70,001
Social Services and Housing	70,001	
Lynch Development Inc, G T		11,478
Social Services and Housing	11,478	
Lyness, G		19,704
Social Services and Housing	19,704	
Lynn Daycare Centre, Grace		41,952
Social Services and Housing	41,952	
Lynn Valley Day Care		28,039
Social Services and Housing	28,039	
Lynndale Lodge		142,296
Social Services and Housing	142,296	
Lyons, D		11,002
Social Services and Housing	11,002	
Lyons, M		10,140
Social Services and Housing	10,140	
Lysak, H		67,043
Health	67,043	
M & O Services Ltd		393,512
Solicitor General	393,512	
M C Q Enterprises		10,000
Social Services and Housing	10,000	
M I S Group		174,374
Health	174,374	
M K Machines Ltd		10,481

	Ministry $	Total $
Social Services and Housing	10,481	
M M P Holdings Ltd		462,043
Health	462,043	
M S A Adult Day Care Centre		54,060
Health	54,060	
M S A Ford Sales Ltd		11,444
Social Services and Housing	11,444	
M S A Halfway House Society		755,188
Labour and Consumer Services	457,921	
Social Services and Housing	283,029	
Solicitor General	14,238	
M S A Manor Home		62,895
Health	62,895	
M S A Manor Society		504,317
Health	504,317	
M S A Society for Mentally Handicapped People		319,665
Health	150,534	
Lottery Fund	3,749	
Social Services and Housing	165,382	
M2/W2 Association		51,533
Solicitor General	51,533	
Mabel Lake Community Club		16,016
Lottery Fund	16,016	
MacAdam, D M, Dr		11,538
Social Services and Housing	11,538	
Macandrew Lodge		493,164
Health	284,419	
Social Services and Housing	208,745	
MacArthur, J		34,462
Social Services and Housing	34,462	
MacDonald & J MacDonald, J		98,660
Social Services and Housing	98,660	
MacDonald, C		10,636
Agriculture and Fisheries	11	
Municipal Affairs, Recreation and Culture	250	
Social Services and Housing	10,375	
MacDonald, D		25,159
Social Services and Housing	25,159	
MacDonald, E		45,953
Social Services and Housing	45,953	
MacDonald, I		49,902
Social Services and Housing	49,902	
MacDonald, L		14,657
Social Services and Housing	14,657	
MacDonald, N J		29,854
Social Services and Housing	29,854	
MacDonald, W		20,470
Social Services and Housing	20,470	
MacFarlane & A MacFarlane, B		25,938
Social Services and Housing	25,938	
MacFarlane, A		59,047
Health	32,109	
Social Services and Housing	26,938	
MacGillivray, S		21,685
Social Services and Housing	21,685	
MacGregor, A		11,907
Health	11,907	
MacGregor, B		49,400
Social Services and Housing	49,400	
MacIntyre & Associates, B		41,575
Labour and Consumer Services	41,575	
MacIntyre, J, Dr		63,486
Solicitor General	63,486	
MacIsaac & D MacIsaac, J		36,809
Social Services and Housing	36,809	
MacKay, C B		14,167
Social Services and Housing	14,167	
MacKenzie Counselling Services		270,287
Health	49,654	
Labour and Consumer Services	90,308	
Social Services and Housing	130,325	
MacKenzie Hospital Society		1,554,911
Health	1,554,911	
MacKenzie Public Library		11,242
Municipal Affairs, Recreation and Culture	11,242	
MacKenzie Travel Service		10,798
Social Services and Housing	10,798	
MacKie, S		36,922
Social Services and Housing	36,922	
Macklem Home, Caroline		210,452
Health	210,452	
MacLean, D		105,008
Social Services and Housing	105,008	
Maclund Services Ltd		431,941
Social Services and Housing	431,941	
MacMillan Bloedel Ltd		1,313,611
Energy, Mines and Petroleum Resources	1,011,301	
Transportation and Highways	302,310	
MacMillan Planetarium, H R		20,000
Education	20,000	
Macnevin, A		30,408
Social Services and Housing	30,408	
Macor & K Macor, V		25,202
Social Services and Housing	25,202	
MacPherson, D I		15,197
Health	15,197	
MacPherson, I		49,159
Health	49,159	
MacPherson, J		17,875
Health	17,875	
MacTaggart, M		11,496
Health	11,496	
MacTavish, J N, Dr		112,545
Health	112,545	
Madden, J		47,801
Social Services and Housing	47,801	
Maddess, R J, Dr		93,117
Health	92,112	
Solicitor General	1,005	
Madryga, F, Dr		37,900
Health	37,721	
Solicitor General	179	
Maerzke, H		52,997
Social Services and Housing	52,997	
Magna Agency		13,975
Social Services and Housing	13,975	
Magne, L, Dr		13,255
Social Services and Housing	13,255	
Mah, J		20,418
Health	12,675	
Social Services and Housing	7,743	
Mahabir, W J, Dr		108,432
Health	108,432	
Maharishi Age of Enlightenment School Society.		89,624
Education	89,624	
Maher, G		11,477
Social Services and Housing	11,477	
Mahoney, F		21,312
Social Services and Housing	21,312	
Maimonides School Society		57,363
Education	57,363	
Mainstream Society for Integrated Community Living		1,316,719
Health	221,013	
Social Services and Housing	1,095,706	
Mairs, C L		11,722
Social Services and Housing	11,722	
Maitland & C Maitland, J		18,569
Social Services and Housing	18,569	
Maiya House Society, The		291,636
Labour and Consumer Services	271,279	
Social Services and Housing	20,357	
Majuba Hill Treatment Centre Ltd		271,881
Social Services and Housing	271,881	
Makepeace, C		30,980
Social Services and Housing	30,980	
Making Opportunities Day Service Society		40,032
Health	40,032	
Malaspina Child Development Society		92,598
Advanced Education, Training and Technology	13,000	

	Ministry $	Total $
Social Services and Housing	79,598	
Malaspina College		27,060,668
Advanced Education, Training and Technology	26,869,492	
Energy, Mines and Petroleum Resources	30,000	
Government Management Services	500	
Social Services and Housing	155,039	
Solicitor General	5,637	
Malaspina Community Resource Services Ltd		122,427
Social Services and Housing	122,427	
Malaspina Lodge		2,132,820
Health	2,067,564	
Social Services and Housing	65,256	
Malaspina Printmakers Society		12,500
Lottery Fund	12,500	
Malcolm & Associates Inc, A T		40,884
Health	40,884	
Malin, T		20,011
Health	12,274	
Social Services and Housing	7,737	
Mallin Investments Inc		22,301
Agriculture and Fisheries	22,301	
Maloney, N, Dr		68,320
Health	68,320	
Maltais, N		23,444
Health	23,444	
Mamele Benevolent Society		53,298
Social Services and Housing	53,298	
Manahan, S		39,101
Social Services and Housing	39,101	
Manders & E Manders, M		39,988
Social Services and Housing	39,988	
Manke, D		15,108
Social Services and Housing	15,108	
Manke, E		27,240
Social Services and Housing	27,240	
Manley, M		17,074
Health	14,090	
Social Services and Housing	2,984	
Manly, P		18,355
Health	18,355	
Mann, C		13,381
Health	13,381	
Manns & R Shields, L		21,846
Social Services and Housing	21,846	
Manzon & Manzon Inc		361,978
Health	240,188	
Social Services and Housing	121,790	
Maple Leaf Guest Home		114,681
Health	71,661	
Social Services and Housing	43,020	
Maple Ridge Arts Council		11,305
Lottery Fund	11,305	
Maple Ridge Chamber of Commerce		14,434
Regional and Economic Development	11,841	
Social Services and Housing	2,593	
Maple Ridge Day Care		26,975
Social Services and Housing	26,975	
Maple Ridge Family Education Centre		114,109
Social Services and Housing	114,109	
Maple Ridge Halfway House Society		1,086,259
Labour and Consumer Services	1,086,259	
Maple Ridge Hospital		63,061
Lottery Fund	24,974	
Social Services and Housing	38,041	
Solicitor General	46	
Maple Ridge Hospital Association		21,595,155
Health	21,580,484	
Social Services and Housing	14,671	
Maple Ridge Intermediate Care Ltd		451,284
Health	443,538	
Social Services and Housing	7,746	
Maple Ridge Pentacostal Assembly		16,555
Education	16,555	
Maple Ridge Secondary School		16,335
Labour and Consumer Services	16,335	
Maple Ridge Treatment Centre		103,222
Social Services and Housing	103,222	
Maple Ridge Volunteer Fire Department		33,333
Lottery Fund	33,333	
Maple Ridge–Pitt Meadows Community Services Council		851,964
Attorney General	22,500	
Health	184,303	
Lottery Fund	28,117	
Social Services and Housing	599,361	
Solicitor General	17,683	
Maple Ridge–Pitt Meadows School District 42		63,042,576
Advanced Education, Training and Technology	600	
Education	62,821,188	
Lottery Fund	4,653	
Social Services and Housing	211,860	
Solicitor General	4,275	
Maple Tree Montessori Centre		19,158
Social Services and Housing	19,158	
Maplewood Child Care Society		10,000
Social Services and Housing	10,000	
Maplewood Daycare		33,265
Social Services and Housing	33,265	
Maplewood House Society, The		1,458,895
Health	1,458,895	
Maplewood Out of School		10,924
Social Services and Housing	10,924	
Maranatha Christian School Society		97,221
Education	94,423	
Lottery Fund	183	
Social Services and Housing	2,615	
Maras, I		15,680
Social Services and Housing	15,680	
Maratas, A		10,700
Social Services and Housing	10,700	
March, M, Dr		13,508
Social Services and Housing	13,508	
Marcus, P		20,016
Social Services and Housing	20,016	
Marcuse Dance Projects Society, Judith		75,000
Lottery Fund	75,000	
Mardor Residence		115,964
Health	47,571	
Social Services and Housing	68,393	
Maria Montessori Academy		21,265
Social Services and Housing	21,265	
Marigold Guest Home Ltd		32,224
Social Services and Housing	32,224	
Marigold Play School Daycare Centre		84,452
Social Services and Housing	84,452	
Marin, H		27,214
Social Services and Housing	27,214	
Marineview Housing Society		418,795
Health	282,748	
Social Services and Housing	136,047	
Maritime Museum of B C		60,000
Municipal Affairs, Recreation and Culture	60,000	
Mark's Work Wearhouse		30,055
Social Services and Housing	30,055	
Markin, M		15,990
Social Services and Housing	15,990	
Marlborough School Society		10,639
Education	10,639	
Marlin E–Z–E Travel		12,534
Social Services and Housing	12,534	
Marlin Travel Group Ltd		25,373
Health	446	
Social Services and Housing	24,927	
Marpole Oakridge Community Association		12,167
Lottery Fund	12,167	
Marpole Oakridge Day Care Centre		17,077
Social Services and Housing	17,077	
Marpole Oakridge Family Place Society		21,950
Social Services and Housing	21,950	
Marpole Place Home Support Program		1,301,371

	Ministry $	Total $
Health	1,301,371	
Marpole–Oakridge Senior Services		166,752
Health	166,752	
Marquardt, F		38,035
Social Services and Housing	38,035	
Marquis, S		11,806
Health	11,806	
Marr, P, Dr		38,544
Solicitor General	38,544	
Martel & M Martel, J		55,476
Social Services and Housing	55,476	
Martel, J A		15,840
Social Services and Housing	15,840	
Martens & Associates		78,722
Social Services and Housing	78,722	
Martin's Wood Products Ltd		12,610
Social Services and Housing	12,610	
Martin, B		64,920
Social Services and Housing	64,920	
Martin, M		22,336
Social Services and Housing	22,336	
Martineau, J		41,826
Social Services and Housing	41,826	
Marton, J, Dr		27,349
Health	27,349	
Marwick & J Marwick, L		60,315
Health	33,259	
Social Services and Housing	27,056	
Mary Hill Children's Centre		43,698
Social Services and Housing	43,698	
Mary Lou's Family Day Care		12,878
Social Services and Housing	12,878	
Mary Poppins Day Care Centre		39,501
Social Services and Housing	39,501	
Mason, P		19,735
Social Services and Housing	19,735	
Massey, T		22,615
Social Services and Housing	22,615	
Mater Misericordiae Hospital		15,493
Social Services and Housing	15,493	
Mather, N		14,632
Health	14,632	
Matheson, G O, Dr		26,149
Solicitor General	26,149	
Matsqui–Abbotsford Community Services		2,455,809
Attorney General	22,500	
Health	121,954	
Labour and Consumer Services	271,523	
Lottery Fund	385,112	
Social Services and Housing	1,419,507	
Solicitor General	235,213	
Matsqui–Sumas–Abbotsford General Hospital		67,531
Social Services and Housing	67,531	
Matsqui–Sumas–Abbotsford General Hospital Society		33,846,411
Health	33,846,411	
Matsqui–Sumas–Abbotsford Museum Society		26,000
Energy, Mines and Petroleum Resources	2,000	
Municipal Affairs, Recreation and Culture	24,000	
Matsyk, J B		14,668
Health	14,668	
Matthews, A		24,435
Social Services and Housing	24,435	
Mattson, G		52,271
Social Services and Housing	52,271	
Mattson, V		14,186
Agriculture and Fisheries	14,186	
Mawhinney, J		35,123
Health	35,123	
Maxwell, K		29,937
Health	29,937	
May, M		12,666
Social Services and Housing	12,666	
Maycock Optical		20,759
Social Services and Housing	20,709	
Solicitor General	50	
Mayes, F		14,919
Social Services and Housing	14,919	
Mayne Island Recycling Society		31,352
Sustainable Environment Fund	31,352	
Mayoh, D		37,211
Social Services and Housing	37,211	
McAlister & C McGuigan, M		93,248
Social Services and Housing	93,248	
McArthur Park Community Centre Society		192,763
Lottery Fund	191,139	
Social Services and Housing	1,624	
McBride & District Hospital		44,707
Health	40,731	
Labour and Consumer Services	3,976	
McBride & District Hospital Society		1,319,096
Health	1,298,072	
Labour and Consumer Services	21,024	
McBride Manor Society		189,472
Health	154,660	
Social Services and Housing	34,812	
McBride, M		15,590
Social Services and Housing	15,590	
McCallum & A McCallum, H		41,801
Social Services and Housing	41,801	
McCelvey, A		29,672
Health	8,248	
Social Services and Housing	21,424	
McClelland, C		20,434
Health	20,178	
Social Services and Housing	256	
McClelland, M		22,205
Health	22,205	
McClure & J McClure, A		43,461
Social Services and Housing	43,461	
McClure House		171,026
Health	167,638	
Social Services and Housing	3,388	
McConnell & E McConnell, G		15,353
Social Services and Housing	15,353	
McConnell, E		11,685
Health	11,685	
McConnell, M		25,267
Social Services and Housing	25,267	
McCormack, H		102,914
Health	102,914	
McCreary Centre Society		114,750
Health	114,500	
Social Services and Housing	250	
McCue, P		18,158
Health	18,158	
McDonald & N McDonald, J		83,284
Social Services and Housing	83,284	
McDonald Lodge		123,208
Social Services and Housing	123,208	
McDonald Lodge 1		535,912
Health	535,912	
McDonald Lodge 2		522,553
Health	522,553	
McDougall, M		35,741
Social Services and Housing	35,741	
McElroy & A McElroy, R		248,567
Social Services and Housing	248,567	
McGarrity, C		329,069
Social Services and Housing	329,069	
McGill & Orme Ltd–F Royal		30,205
Social Services and Housing	30,205	
McGill & Orme Ltd–Surgical		58,872
Health	729	
Social Services and Housing	58,143	
McGill, N		52,733
Social Services and Housing	52,733	
McGinnis, V		25,091
Social Services and Housing	25,091	
McGregor, N		28,574

	Ministry $	Total $
Social Services and Housing	28,574	
McGuigan, R		107,088
Social Services and Housing	107,088	
McHone Care Homes		18,628
Health	13,615	
Social Services and Housing	5,013	
McInnis, J B, Dr		10,425
Social Services and Housing	10,425	
McIntee, L		25,581
Health	25,581	
McIntosh, L		173,452
Social Services and Housing	173,452	
McIntyre & I McIntyre, D		25,866
Social Services and Housing	25,866	
McIntyre, L		16,001
Health	8,095	
Social Services and Housing	7,906	
McIsaac, B		30,181
Social Services and Housing	30,181	
McKay & P McKay, B		93,243
Social Services and Housing	93,243	
McKee & G McKee, K		12,520
Social Services and Housing	12,520	
McKee & P McKee, M		71,907
Social Services and Housing	71,907	
McKee & S McKee, G		100,727
Social Services and Housing	100,727	
McKee, G		102,815
Social Services and Housing	102,815	
McKendry, V		61,582
Social Services and Housing	61,582	
McKenzie & W McKenzie, B		40,596
Social Services and Housing	40,596	
McKenzie Lodge		121,837
Health	121,837	
McKeown, T		13,362
Social Services and Housing	13,362	
McKibben, N		51,635
Social Services and Housing	51,635	
McKillip, C L		17,548
Solicitor General	17,548	
McKinlay, D		76,009
Health	76,009	
McKinnon, C		16,574
Social Services and Housing	16,574	
McKinnon, D		32,913
Social Services and Housing	32,913	
McKirdy, D		31,502
Social Services and Housing	31,502	
McKnight, A		20,016
Social Services and Housing	20,016	
McLaren, L		21,257
Social Services and Housing	21,257	
McLaren, M		42,756
Social Services and Housing	42,756	
McLaughlin, G		28,560
Solicitor General	28,560	
McLaughlin, K		19,190
Health	19,190	
McLellan Supermarket		50,781
Social Services and Housing	50,781	
McLellan, C		29,460
Social Services and Housing	29,460	
McLellan, G		112,221
Health	96,728	
Social Services and Housing	15,493	
McLennan, M		40,935
Social Services and Housing	40,935	
McLeod & G N McLeod, C L		29,130
Social Services and Housing	29,130	
McLeod & N F McLeod, D		94,529
Social Services and Housing	94,529	
McLeod Lake Indian Band		47,400
Native Affairs	1,000	
Social Services and Housing	46,400	

	Ministry $	Total $
McLeod Optical Co Ltd		20,165
Social Services and Housing	20,165	
McMahon, J		19,800
Health	19,800	
McManus, E		25,825
Social Services and Housing	25,825	
McMaster & K McMaster, K		26,374
Social Services and Housing	26,374	
McMaster, C		25,910
Social Services and Housing	25,910	
McMath & D McMath, S		39,714
Social Services and Housing	39,714	
McMillan College Inc		40,234
Social Services and Housing	40,234	
McMurdo Pasture Association		15,425
Agriculture and Fisheries	15,425	
McPherson Funeral Service Ltd		19,529
Social Services and Housing	19,529	
McPherson Inc, K E, Dr		13,204
Health	13,104	
Social Services and Housing	100	
McPherson, M		29,960
Health	14,447	
Social Services and Housing	15,513	
McPherson, S		21,147
Health	21,147	
McRae & D McRae, R		40,516
Social Services and Housing	40,516	
McTavish, M		11,923
Agriculture and Fisheries	11,923	
McWilliam & A McWilliam, C		15,390
Social Services and Housing	15,390	
Meadowridge Independent School Society		251,248
Education	251,248	
Meadowview Manor		231,346
Health	138,389	
Social Services and Housing	92,957	
Meals-On-Wheels		52,522
Health	52,522	
Med/Ten Store		27,551
Social Services and Housing	27,551	
Medana Lodge		38,658
Health	30,912	
Social Services and Housing	7,746	
Medical Services Out of Country		517,972
Health	517,972	
Medical Services Plan of B C		1,293,040,462
Health	1,293,037,579	
Labour and Consumer Services	2,883	
Medichair Kelowna		92,345
Social Services and Housing	92,345	
Medigas Pacific Ltd		62,667
Health	150	
Social Services and Housing	62,517	
Medland, D E		43,215
Health	43,215	
Medox Health Services Inc		4,532,936
Health	4,361,816	
Social Services and Housing	171,120	
Meginbir, L D		37,806
Health	37,806	
Mele & Associates, J		13,989
Advanced Education, Training and Technology	13,989	
Meleshko, K		14,980
Health	14,980	
Melhuish, P W, Dr		94,206
Health	94,206	
Melody House Group Homes Inc		175,538
Health	109,429	
Social Services and Housing	66,109	
Memories Day Care Centre Ltd		45,133
Social Services and Housing	45,133	
Menard, B		73,273
Social Services and Housing	73,273	
Menno Home		2,987,778

	Ministry $	Total $
Health	2,962,677	
Social Services and Housing	25,101	
Mennonite Benevolent Society		2,475,356
Health	2,452,117	
Social Services and Housing	23,239	
Mennonite Central Committee (BC)		1,877,539
Health	382,199	
Social Services and Housing	1,495,340	
Mennonite Educational Institute Association		1,532,888
Education	1,532,888	
Mennonite Intermediate Home Care Society of Richmond		1,495,322
Health	1,475,572	
Social Services and Housing	19,750	
Menzies, R		35,133
Social Services and Housing	35,133	
Mercedes Guest Home		157,804
Health	155,257	
Social Services and Housing	2,547	
Meredith, G		19,089
Social Services and Housing	19,089	
Merius, J		14,992
Social Services and Housing	14,992	
Merkley & D Merkley, J		90,527
Social Services and Housing	90,527	
Merlin Plastic Supply Inc		69,850
Sustainable Environment Fund	69,850	
Merner, R		54,347
Social Services and Housing	54,347	
Merrill, P		41,734
Social Services and Housing	41,734	
Merritt & District Chamber of Commerce		54,762
Regional and Economic Development	8,403	
Social Services and Housing	46,359	
Merritt & District Tennis Club		10,745
Lottery Fund	10,745	
Merritt & District Youth Resources Society		78,022
Social Services and Housing	73,018	
Solicitor General	5,004	
Merritt Alternate School		41,606
Social Services and Housing	41,606	
Merritt Golf & Country Club		16,171
Social Services and Housing	16,171	
Merritt Group, The		31,639
Health	31,639	
Merritt School District 31		11,788,800
Education	11,785,460	
Lottery Fund	3,340	
Meservia, C		15,804
Social Services and Housing	15,804	
Messenger, J		20,171
Social Services and Housing	20,171	
Metchosin Farmers Institute		13,270
Lottery Fund	13,270	
Metchosin Homemakers Service		1,057,892
Health	989,022	
Social Services and Housing	68,870	
Metchosin International Summer School of the Arts		10,000
Municipal Affairs, Recreation and Culture	10,000	
Metropole Classique Hotel Ltd		32,697
Social Services and Housing	32,697	
Mets, P		44,196
Social Services and Housing	44,196	
Meyer & R Meyer, P		38,274
Social Services and Housing	38,274	
Meyer, L		35,741
Social Services and Housing	35,741	
Meyer, P		35,835
Health	35,835	
Michaud, A		12,211
Social Services and Housing	12,211	
Michaud, J		14,251
Social Services and Housing	14,251	
Michel, B		33,327
Health	25,581	
Social Services and Housing	7,746	
Michel, E		29,155
Social Services and Housing	29,155	
Microtek Research & Development Ltd		22,500
Advanced Education, Training and Technology	22,500	
Mid Island Christian School Society		22,030
Education	22,030	
Mid Island Wildlife Watch Society		23,241
Social Services and Housing	23,241	
Mid–Canada Medical		24,962
Social Services and Housing	24,962	
Mid–Island Sexual Assault Centre		42,140
Attorney General	38,500	
Social Services and Housing	3,640	
Mid–Main Community Health Centre		13,906
Social Services and Housing	3,142	
Solicitor General	10,764	
Midstream Manor		148,212
Health	93,942	
Social Services and Housing	54,270	
Mihalic, M		40,032
Social Services and Housing	40,032	
Mikes Plumbing & Heating Ltd		12,656
Social Services and Housing	12,656	
Milburn, C		36,129
Social Services and Housing	36,129	
Milewski Inc, M Martin, Dr		14,931
Labour and Consumer Services	13,298	
Solicitor General	1,633	
Milieu Community Resource Corp		1,207,834
Health	30,013	
Social Services and Housing	1,177,821	
Mill Bay Fire Protection District		66,666
Lottery Fund	66,666	
Mill Site Lodge		392,111
Health	392,111	
Miller & R Miller, C		20,238
Social Services and Housing	20,238	
Miller Mobility		105,795
Health	12,370	
Social Services and Housing	93,425	
Miller Personnel Inc, Steve		244,206
Social Services and Housing	244,206	
Miller, A		10,485
Agriculture and Fisheries	2,394	
Health	600	
Social Services and Housing	7,491	
Miller, D		15,843
Agriculture and Fisheries	13,866	
Health	105	
Social Services and Housing	1,872	
Miller, E		10,008
Social Services and Housing	10,008	
Miller, E		35,839
Social Services and Housing	35,839	
Miller, J		20,454
Agriculture and Fisheries	20,405	
Social Services and Housing	49	
Miller, J		69,249
Social Services and Housing	69,249	
Miller, Linda		10,684
Social Services and Housing	10,684	
Miller, S		27,801
Agriculture and Fisheries	6,801	
Social Services and Housing	21,000	
Mills, F H G, Dr		74,220
Health	74,220	
Mills, L		162,033
Social Services and Housing	162,033	
Mills, W		66,852
Health	66,852	
Milne, B		45,366
Social Services and Housing	45,366	
Milord, I		11,766

	Ministry $	Total $
Social Services and Housing	11,766	
Milot, R		36,812
Social Services and Housing	36,812	
Miner Society for Cultural Advancement, Bill		36,661
Lottery Fund	34,500	
Social Services and Housing	2,161	
Mining Association of B C, The		10,000
Energy, Mines and Petroleum Resources	10,000	
Minoru Seniors Society		49,823
Lottery Fund	49,823	
Miocene Community Club		16,288
Lottery Fund	15,888	
Municipal Affairs, Recreation and Culture	400	
Miranda, R		59,557
Social Services and Housing	59,557	
Miss Muffet Day Care		31,798
Social Services and Housing	31,798	
Mission Association for Community Living		2,024,814
Health	704,259	
Social Services and Housing	1,320,555	
Mission Community Services Society		521,530
Health	153,254	
Social Services and Housing	368,276	
Mission Daycare Society		47,489
Social Services and Housing	47,489	
Mission Hills Manor		70,097
Health	70,097	
Mission Indian Friendship Centre Society		65,800
Labour and Consumer Services	43,800	
Native Affairs	22,000	
Mission Memorial Hospital Society		12,870,660
Health	12,870,660	
Mission School District 75		33,642,169
Education	33,638,569	
Lottery Fund	3,600	
Mission Transition House Society		60,774
Social Services and Housing	60,774	
Mitchell Inter–Prizes Inc, N K		18,361
Social Services and Housing	18,361	
Mitchell, A		57,919
Social Services and Housing	57,919	
Mitchell, J R		40,032
Social Services and Housing	40,032	
Moberg, K		26,951
Social Services and Housing	26,951	
Moberly Park Manor Society		495,891
Health	495,891	
Moen, D		94,054
Social Services and Housing	94,054	
Moffatt, J		25,526
Social Services and Housing	25,526	
Mohamed Inc, S N, Dr		25,344
Health	25,344	
Mohl, P		60,323
Social Services and Housing	60,323	
Moisey, A		35,361
Agriculture and Fisheries	35,361	
Molendyk, D		47,071
Health	47,071	
Mollerup, V, Dr		21,253
Health	21,203	
Social Services and Housing	50	
Molly Mouse Daycare Ltd		67,791
Social Services and Housing	67,791	
Mom's House Day Care Society		50,551
Lottery Fund	24,018	
Social Services and Housing	26,533	
Moms Place		49,116
Social Services and Housing	49,116	
Monashee Manor		200,493
Health	130,929	
Social Services and Housing	69,564	
Monette, S		28,000
Social Services and Housing	28,000	
Money Mart		52,575
Social Services and Housing	52,575	
Money, J		27,114
Health	26,614	
Social Services and Housing	500	
Mongrain, S		18,000
Social Services and Housing	18,000	
Montessori Daycare Society		17,104
Social Services and Housing	17,104	
Montessori School Society		77,755
Education	18,415	
Lottery Fund	59,340	
Montgomery, C A		36,772
Health	36,772	
Montgomery, K M		26,955
Health	26,955	
Moore & D Moore, K		17,108
Social Services and Housing	17,108	
Moore, C J, Dr		11,286
Social Services and Housing	11,286	
Moore, D		64,493
Social Services and Housing	64,493	
Moore, W		25,050
Social Services and Housing	25,050	
Moraes, B		21,758
Social Services and Housing	21,758	
Morawsky, K		20,016
Social Services and Housing	20,016	
Moreau, A		15,850
Health	15,033	
Social Services and Housing	817	
Moretti, M, Dr		36,590
Health	36,590	
Morgan, B		25,881
Social Services and Housing	25,881	
Morgan, B		26,713
Social Services and Housing	26,713	
Morgan, D		22,618
Social Services and Housing	22,618	
Morgan, T		37,541
Social Services and Housing	37,541	
Morice–Buckley Heritage Museum Society		49,645
Lottery Fund	49,645	
Morrell, V		14,745
Social Services and Housing	14,745	
Morris & D Morris, D		111,393
Social Services and Housing	111,393	
Morris, J		302,812
Solicitor General	302,812	
Morrison, B, Dr		27,513
Health	27,513	
Morrison, E		20,016
Social Services and Housing	20,016	
Mosaic Translation Service		78,752
Social Services and Housing	78,752	
Mosley, F		24,957
Social Services and Housing	24,957	
Mother Ducks		19,075
Social Services and Housing	19,075	
Mother's Touch Daycare		10,375
Social Services and Housing	10,375	
Motion Specialties B C Ltd		747,780
Health	38,166	
Social Services and Housing	709,614	
Moulton, E J		13,906
Social Services and Housing	13,906	
Mount Brenton Golf Course Ltd		25,749
Lottery Fund	25,749	
Mount Cheam Christian School Society		494,100
Education	494,100	
Mount Edwards Court Care Home		1,630,211
Health	1,630,211	
Mount Newton Centre Society		251,701
Health	251,701	
Mount Pleasant Adult Day Care		59,157
Health	59,157	

	Ministry $	Total $
Mount Pleasant Child Care Society		165,102
Social Services and Housing	165,102	
Mount Pleasant Community Centre Association		32,217
Social Services and Housing	32,217	
Mount Pleasant Family Centre Society		83,750
Social Services and Housing	83,750	
Mount Pleasant Neighbourhood House		12,587
Labour and Consumer Services	9,000	
Social Services and Housing	3,587	
Mount Saint Joseph Hospital Society		20,775,437
Health	20,775,437	
Mount St Francis Hospital		3,098,718
Health	3,074,503	
Social Services and Housing	24,215	
Mount St Joseph Hospital		2,296,736
Health	2,188,337	
Lottery Fund	11,083	
Social Services and Housing	97,316	
Mount St Mary Hospital		4,344,756
Health	4,327,048	
Social Services and Housing	17,708	
Mount Timothy Ski Society		105,669
Lottery Fund	87,369	
Transportation and Highways	18,300	
Mount Waddington Family Services Society		752,702
Health	383,344	
Social Services and Housing	369,358	
Mount Waddington Regional Hospital District		323,746
Health	115,382	
Labour and Consumer Services	208,364	
Mountain Inc, T C, Dr		24,768
Health	24,768	
Mountain Rest Home		23,126
Health	20,210	
Social Services and Housing	2,916	
Mountain View Cemetery		64,784
Social Services and Housing	64,784	
Mountain View Home		123,116
Lottery Fund	441	
Social Services and Housing	122,675	
Mountainside Day Care Ltd		41,127
Social Services and Housing	41,127	
Mountainview Lodge		254,724
Social Services and Housing	254,724	
Mountview Lodge		110,407
Health	99,709	
Social Services and Housing	10,698	
Mowles & Associates, Rick		47,742
Social Services and Housing	47,742	
MPR Teltech Ltd		408,000
Advanced Education, Training and Technology	408,000	
Mr Grocer		40,231
Social Services and Housing	40,231	
Mr Wiggins Storage Depot		14,061
Social Services and Housing	14,061	
Mracek, S		13,248
Agriculture and Fisheries	13,248	
Mt Arrowsmith Recreation Ltd		35,000
Transportation and Highways	35,000	
Mudaliar, K		10,804
Social Services and Housing	10,804	
Mueller, W		10,156
Social Services and Housing	10,156	
Muirhead, P		19,436
Social Services and Housing	19,436	
Muks–Kum Oli Housing Society		23,122
Social Services and Housing	23,122	
Mulcahy, D		15,840
Social Services and Housing	15,840	
Muller, A		29,711
Social Services and Housing	29,711	
Multi Service Network		16,000
Social Services and Housing	16,000	
Multi–Com		33,274
Health	33,274	

	Ministry $	Total $
Multilingual Orientation Service Association for Immigrant Communities		142,268
Social Services and Housing	142,268	
Multiple Sclerosis Society of Canada		59,910
Health	53,081	
Social Services and Housing	6,829	
Mulvahill, N		33,536
Social Services and Housing	33,536	
Munchkin's Family Daycare		13,483
Social Services and Housing	13,483	
Municipal Officers Association of B C		60,000
Municipal Affairs, Recreation and Culture	60,000	
Munn, D		15,189
Health	15,189	
Munro, D M		19,550
Health	19,550	
Murphy, E, Dr		113,480
Health	113,480	
Murphy, J		33,065
Social Services and Housing	33,065	
Murphy, M		18,524
Social Services and Housing	18,524	
Murphy, T		115,642
Social Services and Housing	115,642	
Murphy, T		14,630
Social Services and Housing	14,630	
Murray & D Murray, M		13,397
Social Services and Housing	13,397	
Murray, A S, Dr		28,983
Health	28,983	
Murray, V		15,128
Social Services and Housing	15,128	
Murrayville Manor Ltd		541,774
Health	376,792	
Social Services and Housing	164,982	
Muscular Dystrophy Association of Canada–B C & Yukon Region		10,000
Lottery Fund	10,000	
Museum of Northern B C		28,500
Municipal Affairs, Recreation and Culture	28,500	
Musqueam Indian Band Council		18,502
Attorney General	17,060	
Lottery Fund	1,442	
Mustard, M		13,620
Social Services and Housing	13,620	
My Little School Day Care Inc		19,695
Social Services and Housing	19,695	
Myers & J Myers, M		71,214
Social Services and Housing	71,214	
Myles, D		12,913
Solicitor General	12,913	
Myrfield, L W, Dr		13,344
Social Services and Housing	13,344	
Myrtle Point Golf Club		88,912
Social Services and Housing	88,912	
N U C Education Society & Nelson University Center		15,000
Regional and Economic Development	15,000	
Naccarato, L T, Dr		21,793
Social Services and Housing	1,136	
Solicitor General	20,657	
Nacionales Corp, P & J		48,958
Social Services and Housing	48,958	
Nadiger, C		13,817
Social Services and Housing	13,817	
Nadin, E		12,648
Social Services and Housing	12,648	
Nagy, I		20,016
Social Services and Housing	20,016	
Nair, N G, Dr		42,439
Health	42,439	
Nakahara, D		18,002
Social Services and Housing	18,002	
Nakielna, B E M, Dr		23,140
Health	23,040	

	Ministry $	Total $
Social Services and Housing	100	
Nakusp & District Community Services Association		331,876
Health	292,611	
Social Services and Housing	28,805	
Solicitor General	10,460	
Nakusp Community Service Association		33,312
Health	2,200	
Labour and Consumer Services	31,112	
Namgis Education Society		31,938
Education	31,938	
Nanaimo & District Equestrian Association		33,416
Lottery Fund	33,416	
Nanaimo & District Home Support Association		2,620,129
Health	2,414,362	
Lottery Fund	75,194	
Social Services and Housing	130,573	
Nanaimo & District Museum & Archives Society		48,836
Lottery Fund	2,000	
Municipal Affairs, Recreation and Culture	18,500	
Social Services and Housing	28,336	
Nanaimo & Region Independent Living Resource Centre		40,736
Social Services and Housing	40,736	
Nanaimo Alcohol & Drug Prevention & Treatment Society		663,000
Labour and Consumer Services	663,000	
Nanaimo Art Gallery & Exhibition Centre		13,920
Municipal Affairs, Recreation and Culture	13,920	
Nanaimo Arts Council		12,445
Lottery Fund	12,445	
Nanaimo Association for Community Living		2,024,294
Health	199,713	
Social Services and Housing	1,824,581	
Nanaimo Association for the Mentally Handicapped People		166,251
Social Services and Housing	166,251	
Nanaimo Child Self Society		69,112
Education	69,112	
Nanaimo Childrens Day Care		42,150
Social Services and Housing	42,150	
Nanaimo Christian School 88 Society		251,580
Education	251,580	
Nanaimo Citizen Advocacy Association		26,272
Social Services and Housing	26,272	
Nanaimo Community Employment Advisory Society, The		28,150
Social Services and Housing	28,150	
Nanaimo Family Life Association		905,177
Health	54,987	
Lottery Fund	9,352	
Social Services and Housing	840,838	
Nanaimo Family Life Teen Learning Centre		90,965
Social Services and Housing	90,965	
Nanaimo Festival		25,000
Municipal Affairs, Recreation and Culture	25,000	
Nanaimo Golf & Country Club		123,726
Lottery Fund	123,726	
Nanaimo Indian Band		17,343
Lottery Fund	720	
Native Affairs	16,623	
Nanaimo Meals-On-Wheels		15,343
Health	15,343	
Nanaimo Montessori School		12,471
Social Services and Housing	12,471	
Nanaimo Neurological & Cerebral Palsy Association		943,873
Health	339,798	
Lottery Fund	133,333	
Social Services and Housing	470,742	
Nanaimo Region John Howard Society		176,786
Health	43,750	
Solicitor General	133,036	
Nanaimo Regional General Hospital		34,198
Social Services and Housing	34,198	
Nanaimo Regional General Hospital Society		44,422,356
Health	44,422,356	
Nanaimo Regional Hospital District		832,204
Health	832,204	
Nanaimo School District 68		72,648,168
Education	72,624,758	
Lottery Fund	5,000	
Social Services and Housing	18,410	
Nanaimo Semi-Independant Home Program		91,624
Social Services and Housing	91,624	
Nanaimo Travellers Lodge		1,529,900
Health	1,522,894	
Social Services and Housing	7,006	
Nanaimo Travellers Lodge Adult Day Care Centre		102,083
Health	102,083	
Nanaimo Volunteer & Information Centre		25,992
Social Services and Housing	25,992	
Nanbon Restaurant		10,619
Social Services and Housing	10,619	
Nancy's Loving Care Daycare		19,873
Social Services and Housing	19,873	
Nao-Di-Yon Communications Society		33,000
Lottery Fund	33,000	
Napier Intermediate Care Home Ltd		1,044,533
Health	1,000,439	
Social Services and Housing	44,094	
Napper, G		42,207
Social Services and Housing	42,207	
Narnia Child Care Centre		107,742
Social Services and Housing	107,742	
National Ballet School		24,200
Municipal Affairs, Recreation and Culture	24,200	
National Coaching Institute		115,000
Municipal Affairs, Recreation and Culture	115,000	
National Nursing Symposium Trust Account		24,493
Health	24,493	
National Theatre School of Canada		23,600
Lottery Fund	23,600	
National Wireless Communications Ltd		500,000
Advanced Education, Training and Technology	500,000	
National Youth Orchestra of Canada		10,000
Lottery Fund	10,000	
Native Brotherhood of B C		30,000
Native Affairs	30,000	
Native Communications Society-Northern Broadcasting		100,000
Lottery Fund	100,000	
Native Court Workers & Counselling Association of B C		2,051,119
Attorney General	1,805,433	
Labour and Consumer Services	125,000	
Social Services and Housing	104,188	
Solicitor General	16,498	
Native Education Advisory Committee		22,272
Labour and Consumer Services	9,000	
Solicitor General	13,272	
Native Education Centre		36,780
Social Services and Housing	36,780	
Native Indian Youth Advisory Society		24,570
Advanced Education, Training and Technology	6,570	
Native Affairs	18,000	
Nature Trust of B C, The		20,000
Environment	20,000	
Nault, T		21,370
Social Services and Housing	21,370	
Nawican Friendship Centre		94,679
Labour and Consumer Services	41,600	
Native Affairs	22,000	
Social Services and Housing	31,079	
Nechako Association for the Handicapped		344,078
Social Services and Housing	344,078	
Nechako Centre		20,238
Social Services and Housing	20,238	
Nechako School District 56		21,060,402
Education	20,933,738	

	Ministry $	Total $
Health	35,499	
Lottery Fund	3,000	
Social Services and Housing	88,165	
Nechako Valley Community Services Society		308,077
Government Management Services	12,000	
Social Services and Housing	287,477	
Solicitor General	8,600	
Necoslie Band Council		10,800
Native Affairs	10,800	
Neher, L		91,379
Social Services and Housing	91,379	
Nelken, M, Dr		105,984
Health	105,984	
Nelson & Area Economic Development Commission		84,656
Regional and Economic Development	84,656	
Nelson & District Arts Council		38,099
Lottery Fund	11,985	
Social Services and Housing	26,114	
Nelson & District Chamber of Commerce		10,644
Regional and Economic Development	10,614	
Social Services and Housing	30	
Nelson & District Home Support Services Society		1,289,262
Health	1,008,046	
Lottery Fund	1,837	
Social Services and Housing	279,379	
Nelson Area Waldorf School Association		296,310
Education	287,671	
Social Services and Housing	8,639	
Nelson Avenue Daycare		36,287
Social Services and Housing	36,287	
Nelson Community Services Centre		234,218
Attorney General	23,200	
Government Management Services	5,000	
Health	3,784	
Social Services and Housing	202,234	
Nelson District Community Resources Society		983,489
Labour and Consumer Services	282,610	
Social Services and Housing	700,879	
Nelson Electric Tramway Society		135,816
Social Services and Housing	135,816	
Nelson Golf & Recreation Society		341,226
Lottery Fund	235,333	
Social Services and Housing	105,893	
Nelson Home Support		10,455
Social Services and Housing	10,455	
Nelson Jubilee Manor		565,541
Health	563,800	
Social Services and Housing	1,741	
Nelson Municipal Library		24,895
Municipal Affairs, Recreation and Culture	24,895	
Nelson School District 7		23,917,188
Education	23,838,107	
Lottery Fund	4,800	
Social Services and Housing	74,281	
Nelson, P		20,456
Social Services and Housing	20,456	
Nelson, S		60,796
Social Services and Housing	60,796	
Nemiah Valley Recreation Commission		12,600
Lottery Fund	12,200	
Municipal Affairs, Recreation and Culture	400	
Nendick & M Nendick, V		23,266
Social Services and Housing	23,266	
Nenquay Deni Yajelhtig Law Centre		30,000
Attorney General	30,000	
Nesbitt & V Nesbitt, G		45,191
Social Services and Housing	45,191	
Neskonlith Indian Band		141,090
Agriculture and Fisheries	141,090	
Ness Lake Recreation Commission		31,200
Lottery Fund	30,800	
Municipal Affairs, Recreation and Culture	400	
Netherlands Reformed Congregation		1,047,066
Education	1,047,066	

	Ministry $	Total $
Neto, C		27,095
Health	24,548	
Social Services and Housing	2,547	
Neu, D		57,410
Social Services and Housing	57,410	
Neufeld & A Neufeld, B		31,680
Social Services and Housing	31,680	
New Age Log Homes Ltd		10,554
Social Services and Housing	10,554	
New Bastion Theatre Co		60,000
Lottery Fund	60,000	
New Beginnings Daycare		81,491
Social Services and Housing	81,491	
New Caledonia Daycare		34,498
Social Services and Housing	34,498	
New Columbia Hotel		12,580
Social Services and Housing	12,580	
New Denver & Area Home Health Care Society		117,875
Health	101,474	
Social Services and Housing	16,401	
New Directions Housing Society		127,553
Health	127,553	
New Door Second Stage Transition Housing Society		20,700
Government Management Services	20,700	
New Greenwood Lodge		189,669
Health	140,028	
Social Services and Housing	49,641	
New Horizon Consulting		15,833
Social Services and Housing	15,833	
New Horizons Professional Support & Services Inc		346,330
Social Services and Housing	346,330	
New Learning Society, The		46,029
Education	46,029	
New Play Centre		74,500
Lottery Fund	74,500	
New Pui–Tak Day Care Centre		11,517
Social Services and Housing	11,517	
New Star Books Ltd		37,606
Municipal Affairs, Recreation and Culture	37,606	
New View Society		190,564
Health	190,314	
Social Services and Housing	250	
New Vista Society, The		4,250,430
Health	4,250,430	
New Westminster Century House Association/Expand 88		156,444
Lottery Fund	156,444	
New Westminster Chamber of Commerce		41,480
Lottery Fund	30,333	
Regional and Economic Development	11,147	
New Westminster Family Place		70,240
Health	9,040	
Social Services and Housing	61,200	
New Westminster Public Library		31,105
Municipal Affairs, Recreation and Culture	31,105	
New Westminster School District 40		23,030,386
Advanced Education, Training and Technology	1,100	
Education	22,910,164	
Lottery Fund	1,500	
Social Services and Housing	117,622	
New Westminster Victim Assistance Association		25,000
Solicitor General	25,000	
Newby & P Newby, K		306,681
Health	306,681	
Newham, R		10,710
Social Services and Housing	10,710	
Newland Ranch Ltd		20,424
Agriculture and Fisheries	20,424	
Newlife Christian Centre Society		113,372
Education	113,372	
Newton–Whalley–Hi–Way Taxi Ltd		17,006
Social Services and Housing	17,006	
Niagara Hotel		14,439

	Ministry $	Total $
Social Services and Housing	14,439	
Niblow, S		18,402
Social Services and Housing	18,402	
Nichol, H		10,000
Agriculture and Fisheries	10,000	
Nicholson Community Association		29,600
Lottery Fund	29,600	
Nicholson, B		16,042
Health	13,246	
Social Services and Housing	2,796	
Nickel Plate Cross Country Ski Club		32,562
Social Services and Housing	32,562	
Nickel, M		29,453
Social Services and Housing	29,453	
Nicola Achievement Centre Society		110,675
Health	110,675	
Nicola Valley Archives Association		25,426
Social Services and Housing	25,426	
Nicola Valley Association for Community Living		84,226
Social Services and Housing	84,226	
Nicola Valley Community Human Services Association		28,000
Solicitor General	28,000	
Nicola Valley Health Care Society		3,456,674
Health	3,456,674	
Nicola Valley Health Care Society–Coquihalla House		498,538
Health	498,538	
Nicola Valley Home Care Society		297,772
Health	272,269	
Lottery Fund	12,756	
Social Services and Housing	12,747	
Nicola Valley Institute of Technology		81,437
Attorney General	80,000	
Lottery Fund	1,437	
Nicoll, D		13,116
Social Services and Housing	13,116	
Nielsen, E		74,865
Social Services and Housing	74,865	
Nielsen, I		24,891
Social Services and Housing	24,891	
Nimpkish Band Council		41,662
Social Services and Housing	41,662	
Nimpkish Health Centre		47,647
Attorney General	10,000	
Social Services and Housing	37,647	
Nirsimloo, S N, Dr		29,288
Health	29,288	
Nisga'A School District 92		4,702,522
Education	4,700,482	
Lottery Fund	1,190	
Social Services and Housing	850	
Nisga'A Tribal Council		10,664
Lottery Fund	1,164	
Parks	2,500	
Regional and Economic Development	7,000	
Nisga'A Valley Health Board		442,463
Health	442,463	
Nisha Family & Children's Services Society		1,706,281
Social Services and Housing	1,706,281	
Nisika Enterprises Inc		2,612,785
Health	830,847	
Social Services and Housing	1,781,938	
Nitsch, J		13,020
Agriculture and Fisheries	13,020	
Nlaka'Pamux Tribal Council		133,000
Attorney General	25,000	
Education	108,000	
No 861 (Abbotsford) R C A F A Housing Society		94,222
Lottery Fund	94,222	
Nobbs, C		15,136
Agriculture and Fisheries	15,136	
Noble, J		15,840
Social Services and Housing	15,840	
Nolan's Pharmasave Drugs 222		19,310
Health	6,128	
Social Services and Housing	13,133	
Solicitor General	49	
Norris–Monoghan, S		29,412
Social Services and Housing	29,412	
North & West Vancouver Emergency Program		27,160
Solicitor General	27,160	
North & West Vancouver Hospital, The Society		74,760,195
Health	74,760,195	
North By Northwest Tourism Association of B C		253,345
Regional and Economic Development	762	
Social Services and Housing	515	
Tourism	252,068	
North Canyon Improvement District		122,159
Agriculture and Fisheries	122,159	
North Coast Tribal Council		18,212
Health	16,310	
Lottery Fund	896	
Regional and Economic Development	1,006	
North East Directions Association		139,809
Health	78,250	
Social Services and Housing	61,559	
North Island College		11,103,644
Advanced Education, Training and Technology	10,950,930	
Agriculture and Fisheries	32,500	
Government Management Services	500	
Social Services and Housing	119,714	
North Island Crisis & Counselling Centre Society		190,358
Attorney General	18,000	
Health	57,229	
Social Services and Housing	115,129	
North Island Womens Services Society		12,500
Government Management Services	12,500	
North Kamloops Elks Lodge		59,109
Lottery Fund	59,109	
North Mountain Residential Services Inc		473,578
Social Services and Housing	473,578	
North Okanagan Community Life Society		1,048,617
Social Services and Housing	1,048,617	
North Okanagan Handicapped Association		21,950
Social Services and Housing	21,950	
North Okanagan Handicapped Association–Norway House		87,772
Health	87,772	
North Okanagan Handicapped Association–In Home Attendant Service		162,134
Health	162,134	
North Okanagan Handicapped Association–Poplar Grove		50,000
Health	50,000	
North Okanagan Neurological Association		480,689
Health	202,675	
Social Services and Housing	278,014	
North Okanagan Regional Hospital District		1,542,967
Health	1,542,967	
North Okanagan Union Board of Health		30,947
Health	30,947	
North Okanagan Youth Resources Society		1,304,486
Health	72,413	
Social Services and Housing	1,191,838	
Solicitor General	40,235	
North Peace Care Home Society		897,286
Health	873,181	
Social Services and Housing	24,105	
North Peace Community Resources Society		1,404,124
Attorney General	42,449	
Health	81,317	
Social Services and Housing	1,280,358	
North Peace Extended Care Society		1,551,697
Health	1,551,697	
North Peace Historical Society		10,000
Municipal Affairs, Recreation and Culture	10,000	
North Peace Home Support Services		462,631
Health	350,046	
Social Services and Housing	112,585	

	Ministry $	Total $
North Peace Out of School Child Care Society		90,862
Social Services and Housing	90,862	
North Shore Adult Day–Care Services Society		214,779
Health	214,779	
North Shore Association for the Mentally Handicapped		3,316,004
Health	16,188	
Social Services and Housing	3,299,816	
North Shore Association for the Physically Handicapped–Hendry House		64,348
Health	64,348	
North Shore Association for the Physically Handicapped–23rd Street House		90,609
Health	90,609	
North Shore Association for the Physically Handicapped–Rufus House		60,517
Health	60,517	
North Shore Association for the Physically Handicapped–Gordon House		86,612
Health	86,612	
North Shore Association for the Physically Handicapped–Wylding House		66,145
Health	66,145	
North Shore Association for the Physically Handicapped–Kilmer House		56,569
Health	56,569	
North Shore Association for the Physically Handicapped		2,000,640
Health	1,360,146	
Social Services and Housing	640,494	
North Shore Childrens House Ltd, The		27,057
Social Services and Housing	27,057	
North Shore Childs Discovery Centre Society (Daycare)		18,751
Social Services and Housing	18,751	
North Shore Continuing Education		130,225
Advanced Education, Training and Technology	2,000	
Education	74,000	
Social Services and Housing	54,225	
North Shore Counselling Centre Society		22,394
Labour and Consumer Services	2,000	
Social Services and Housing	20,394	
North Shore Crisis Services Society		239,166
Social Services and Housing	239,166	
North Shore Economic Development Commission		193,824
Regional and Economic Development	193,824	
North Shore Family Services Society		746,436
Health	21,673	
Social Services and Housing	724,763	
North Shore Home Support Services Society		3,428,098
Health	3,268,059	
Lottery Fund	20,024	
Social Services and Housing	140,015	
North Shore Independent School Society		1,118,738
Education	1,118,738	
North Shore Meals–On–Wheels Society		14,549
Health	14,549	
North Shore Neighbourhood House Day Care		17,479
Social Services and Housing	17,479	
North Shore Neighbourhood House Preschool		497,166
Social Services and Housing	497,166	
North Shore Playcare Society		104,102
Social Services and Housing	104,102	
North Shore Private Hospital (1985) Ltd		3,027,398
Health	3,026,302	
Social Services and Housing	1,096	
North Shore Projects Society for the Low Income & Handicapped		21,241
Social Services and Housing	21,241	
North Shore Taxi Ltd & Cadillac Cabs Ltd		18,185
Social Services and Housing	18,185	
North Shore Union Board of Health		3,170,487
Health	3,170,487	
North Shore Volunteers for Residents		20,000
Health	20,000	
North Shore Womens Centre		12,500
Government Management Services	12,500	
North Surrey United Church Day Care Centre		31,078
Social Services and Housing	31,078	
North Thompson School District 26		7,590,045
Education	7,536,545	
Health	50,000	
Lottery Fund	3,500	
North Van Undercoating Ltd		14,257
Social Services and Housing	14,257	
North Vancouver Chamber of Commerce		11,040
Regional and Economic Development	11,040	
North Vancouver Community Arts Council		17,046
Lottery Fund	17,046	
North Vancouver Klass Association		373,943
Social Services and Housing	373,943	
North Vancouver Lawn Bowling Club		18,399
Lottery Fund	18,399	
North Vancouver School District 44		80,805,538
Advanced Education, Training and Technology	2,000	
Education	80,649,142	
Labour and Consumer Services	75,700	
Lottery Fund	5,000	
Social Services and Housing	73,696	
North West Coast Portrait Photographers Inc		13,466
Social Services and Housing	13,466	
North, B		38,587
Health	38,587	
Northcoast Marine Museum Society		33,040
Social Services and Housing	33,040	
Northern B C Winter Games Society		85,000
Labour and Consumer Services	5,000	
Municipal Affairs, Recreation and Culture	80,000	
Northern Drugs Ltd		10,124
Social Services and Housing	10,124	
Northern Economic Development Corp		83,464
Regional and Economic Development	83,464	
Northern Family Health Society		27,510
Health	20,000	
Labour and Consumer Services	7,510	
Northern Healthcare		14,456
Social Services and Housing	14,456	
Northern Home Support Development Association		52,765
Lottery Fund	52,765	
Northern Interior Union Board of Health		47,530
Health	47,530	
Northern Lights College		12,932,645
Advanced Education, Training and Technology	12,865,746	
Government Management Services	500	
Lottery Fund	343	
Social Services and Housing	66,056	
Northern Native Alcohol & Drug Abuse Society		28,604
Health	28,604	
Northern Native Family Services		33,427
Attorney General	25,000	
Social Services and Housing	8,427	
Northern Optical Co Ltd		49,988
Social Services and Housing	49,988	
Northern Saddle Club		22,754
Lottery Fund	22,754	
Northern Vancouver Island Salmonoid Enhancement Association		25,848
Lottery Fund	25,848	
Northland Utilities (B C) Ltd		735,410
Energy, Mines and Petroleum Resources	735,410	
Northpro Auto Detailing & Repairs		12,527
Social Services and Housing	12,527	
Northwest Alcohol & Drug Counselling Service		450,480
Labour and Consumer Services	450,480	
Northwest Community College		9,835,118
Advanced Education, Training and Technology	9,737,261	
Government Management Services	500	
Health	962	

	Ministry $	Total $
Social Services and Housing	96,395	
Northwest Counselling Centre		108,446
Social Services and Housing	108,446	
Northwest Guides & Outfitters Association		19,000
Regional and Economic Development	19,000	
Northwest Policy Centre		29,325
International Business and Immigration	29,325	
Norton, E T		19,150
Health	12,898	
Social Services and Housing	6,252	
Norwood Home		87,519
Social Services and Housing	87,519	
Notok Professional Support Services Ltd		447,424
Social Services and Housing	447,424	
Novaco Day Care Centre Society		76,162
Social Services and Housing	76,162	
Novak, S J, Dr		34,209
Labour and Consumer Services	34,209	
Nugter, B		20,850
Social Services and Housing	20,850	
Nugter, M		10,155
Social Services and Housing	10,155	
Nurse Administrators Association		40,000
Health	40,000	
Nutland, J		26,585
Social Services and Housing	26,585	
Nuttgens, F		24,227
Social Services and Housing	24,227	
Nuu-Chah-Nulth Tribal Council		61,711
Attorney General	17,384	
Health	43,350	
Native Affairs	977	
Nuyumbalees Society		13,624
Municipal Affairs, Recreation and Culture	9,000	
Social Services and Housing	4,624	
Nygren, K		22,813
Social Services and Housing	22,813	
O A S I S		160,000
Labour and Consumer Services	160,000	
O K Valley Seed Potatoes		30,000
Agriculture and Fisheries	30,000	
O'Connor, S C		14,782
Health	14,782	
O'Keefe Ranch & Interior Heritage Society		53,500
Lottery Fund	6,000	
Municipal Affairs, Recreation and Culture	47,500	
O'Shaughnessy, R J, Dr		87,380
Health	87,380	
Oak Avenue Day Care Centre		63,266
Social Services and Housing	63,266	
Oak Bay Kiwanis Health Care Society		2,774,858
Health	2,774,858	
Oak Bay Kiwanis Pavilion		100,308
Health	87,322	
Social Services and Housing	12,986	
Oak Bay Lodge Adult Day Care		169,382
Health	169,382	
Oak Bay Lodge Society		6,400,644
Health	6,380,521	
Social Services and Housing	20,123	
Oak Bay Seniors Activity Association		25,000
Lottery Fund	25,000	
Oak Bay Volunteer Services Society		26,017
Social Services and Housing	26,017	
Oakherst Private Hospital Ltd		1,994,478
Health	1,987,305	
Social Services and Housing	7,173	
Oakhill Theraputic Services		82,935
Social Services and Housing	82,935	
Oakridge Child Care Centre		23,489
Education	7,395	
Social Services and Housing	16,094	
Obair Economic Society		12,757
Social Services and Housing	12,757	
Obermann, M		20,016

	Ministry $	Total $
Social Services and Housing	20,016	
Obery & G Obery, M		19,733
Social Services and Housing	19,733	
Ocean View Guest Home		1,180,145
Health	1,173,549	
Social Services and Housing	6,596	
Oceanside Resthome		62,188
Health	52,932	
Social Services and Housing	9,256	
Oceanview Family Care Home		23,010
Health	23,010	
Oconnor, A		19,725
Social Services and Housing	19,725	
Octa-Care Enterprises Ltd		147,601
Health	101,915	
Social Services and Housing	45,686	
Octagon Construction Ltd		19,309
Social Services and Housing	19,309	
Ohaire, T		23,263
Health	23,263	
Ohnona, M, Dr		14,966
Social Services and Housing	14,966	
Okanagan Basin Water Board		583,001
Environment	583,001	
Okanagan College		28,649,192
Advanced Education, Training and Technology	28,591,275	
Environment	2,410	
Government Management Services	500	
Lottery Fund	1,360	
Social Services and Housing	53,647	
Okanagan Commemorative Pioneer Cultural Society–The Gateby		1,925,319
Health	1,907,378	
Social Services and Housing	17,941	
Okanagan Hearing Clinic		13,937
Social Services and Housing	13,937	
Okanagan Medical Supplies Ltd		265,270
Health	1,461	
Social Services and Housing	263,809	
Okanagan Neurological Association		968,251
Health	435,955	
Social Services and Housing	532,296	
Okanagan Optical		12,855
Social Services and Housing	12,855	
Okanagan Regional Library District		853,202
Lottery Fund	132,921	
Municipal Affairs, Recreation and Culture	720,281	
Okanagan Rehabilitation Consulting Ltd		137,296
Social Services and Housing	137,296	
Okanagan Shuswap Communities Against Sexual Abuse		26,382
Social Services and Housing	26,382	
Okanagan Similkameen Tourist Association		679,970
Tourism	679,970	
Okanagan Summer School of the Arts		32,000
Municipal Affairs, Recreation and Culture	32,000	
Okanagan Symphony Society		38,500
Lottery Fund	38,500	
Okanagan Valley Tree Fruit Authority		2,602,000
Agriculture and Fisheries	2,602,000	
Okanagan Wine Festival Society		18,000
Agriculture and Fisheries	18,000	
Okanagan-Kootenay Sterile Insect Release Board		71,886
Agriculture and Fisheries	71,886	
Okanagan-Similkameen Neurological Society		208,036
Health	207,761	
Social Services and Housing	275	
Okanagan-Similkameen Regional Hospital District		393,613
Health	393,613	
Okeeffe, R		28,348
Social Services and Housing	28,348	
Okim Holdings Ld		26,879
Social Services and Housing	26,879	
Olaivar Family Care Home		25,849

	Ministry $	Total $
Health	12,919	
Social Services and Housing	12,930	
Olay's Health Services Ltd		34,246
Health	34,246	
Old Age Pensioners Organization 87		22,150
Lottery Fund	22,150	
Old Masset Band Council		37,996
Social Services and Housing	37,996	
Oliver Golf & Country Club Society		320,711
Lottery Fund	238,333	
Social Services and Housing	82,378	
Oliver Hertiage Society		26,506
Municipal Affairs, Recreation and Culture	5,000	
Social Services and Housing	21,506	
Oliver Keremeos Osoyoos Alcohol & Drug Services Society		72,500
Labour and Consumer Services	72,500	
Oliver Ladies Hospital Auxiliary (Evening Branch)		25,563
Lottery Fund	25,563	
Oliver, B		29,460
Social Services and Housing	29,460	
Olsen, E		29,384
Social Services and Housing	29,384	
Olsen, R		18,523
Social Services and Housing	18,523	
Olson, S		12,595
Social Services and Housing	12,595	
Olson, S		32,870
Health	32,870	
Olstad, A		24,289
Social Services and Housing	24,289	
Olton & W Pelfrey, S		25,448
Social Services and Housing	25,448	
Omineca Hospital Society (St John Hospital)		2,830,075
Health	2,830,075	
Omineca Hospital Society (Stuart Lake Hospital)		1,640,793
Health	1,640,793	
Omineca Lodge		811,805
Health	811,805	
Omineca Safe Home System Society		14,659
Social Services and Housing	14,659	
Omineca Ski Club		51,805
Lottery Fund	51,805	
One Way Adventure Foundation, The		1,375,310
Social Services and Housing	837,990	
Solicitor General	537,320	
Oolichan Books		33,513
Municipal Affairs, Recreation and Culture	33,513	
Oosterhoff, C		23,040
Social Services and Housing	23,040	
Open Door, The		15,850
Social Services and Housing	15,850	
Open Learning Agency		21,203,342
Advanced Education, Training and Technology	20,849,052	
Agriculture and Fisheries	2,085	
Attorney General	10,000	
Education	82,500	
Government Management Services	10,500	
Health	258	
Labour and Consumer Services	45,000	
Lottery Fund	174,447	
Social Services and Housing	24,500	
Solicitor General	5,000	
Open Space Arts Society		34,000
Lottery Fund	34,000	
Opportunities North		71,909
Regional and Economic Development	71,909	
Optic Zone, The		12,248
Social Services and Housing	12,248	
Opticana Eyewear Inc		71,465
Social Services and Housing	71,465	
Option Youth Society		123,700
Advanced Education, Training and Technology	8,500	
Social Services and Housing	115,200	

	Ministry $	Total $
Orca Book Publishers Ltd		48,547
Municipal Affairs, Recreation and Culture	48,547	
Orchard City Three Links Care Society		1,401,757
Health	1,401,757	
Orientation Adjustment Services for Immigrants Society		11,234
Labour and Consumer Services	11,234	
Orienteering Association of B C		14,000
Lottery Fund	14,000	
Oriole Lodge		56,689
Health	56,689	
Ormiston, C		13,674
Social Services and Housing	13,674	
Orr, M		11,304
Social Services and Housing	11,304	
Orthodox Rabbinical Council of B C		113,904
Education	113,904	
Orthokinetic Laboratory Ltd		17,964
Health	2,999	
Social Services and Housing	14,965	
Orthotech Management Ltd		113,269
Health	113,269	
Osborne Home		249,318
Health	176,411	
Social Services and Housing	72,907	
Osler, K		20,016
Social Services and Housing	20,016	
Osoyoos Museum Society		35,661
Social Services and Housing	35,661	
Ostojich & P Ostojich, S		33,902
Health	6,870	
Social Services and Housing	27,032	
Otoole, D		60,994
Health	60,994	
Otter, J		15,994
Health	8,248	
Social Services and Housing	7,746	
Otway, H		24,674
Social Services and Housing	24,674	
Our Savior Lutheran Day Care		22,218
Social Services and Housing	22,218	
Outdoor Recreation Council of B C		124,208
Environment	8,000	
Forests	3,060	
Municipal Affairs, Recreation and Culture	106,500	
Parks	1,400	
Social Services and Housing	5,248	
Outdoor Recreation Foundation of B C		2,287,768
Social Services and Housing	2,217,768	
Solicitor General	70,000	
Overlander Extended Care Hospital		80,038
Social Services and Housing	80,038	
Overlander Hospital Society		7,641,442
Health	7,641,442	
Overwaitea Foods		359,043
Social Services and Housing	359,032	
Solicitor General	11	
Overwaitea Foods & Drugs		44,317
Social Services and Housing	44,317	
Oweekeno–Kitasoo–Nuxalk Tribal Council		25,000
Attorney General	25,000	
Owens & D G Abraham & I Mada, W G		28,262
Social Services and Housing	28,262	
Owl House Society		208,411
Social Services and Housing	208,411	
P & P Professional Cleaning Services Ltd		12,572
Social Services and Housing	12,572	
P E A C H E S Day Care		14,269
Social Services and Housing	14,269	
P G Day Care Services Ltd		59,020
Social Services and Housing	59,020	
P G Surg–Med Ltd		88,272
Health	4,160	
Social Services and Housing	84,082	
Solicitor General	30	

	Ministry $	Total $
Pacific Association for Autistic Citizens		162,377
Social Services and Housing	162,377	
Pacific Association for Community Living		111,293
Health	111,293	
Pacific Bookworld News Society		24,000
Municipal Affairs, Recreation and Culture	24,000	
Pacific Centre Family Services Association		507,143
Health	15,251	
Labour and Consumer Services	131,120	
Social Services and Housing	360,522	
Solicitor General	250	
Pacific Child Care Society		246,778
Social Services and Housing	246,778	
Pacific Childrens Shelter Society		1,374,264
Social Services and Housing	1,374,264	
Pacific Cinematheque Pacifique		46,033
Lottery Fund	46,033	
Pacific Coast Family Therapy Training		187,427
Social Services and Housing	187,427	
Pacific Coast Fishing Vessel Owners Guild		12,000
Agriculture and Fisheries	12,000	
Pacific Field Corn Association		18,924
Agriculture and Fisheries	18,924	
Pacific Health Care Society (Fellburn Hospital)		62,419
Health	62,419	
Pacific Health Care Society (Queens Park Hospital)		13,669,526
Health	13,639,437	
Lottery Fund	2,083	
Social Services and Housing	28,006	
Pacific Health Care Supply Ltd		19,574
Social Services and Housing	19,574	
Pacific Hearing Clinic		17,074
Social Services and Housing	17,074	
Pacific Legal Education Association		1,927,535
Health	2,000	
Social Services and Housing	37,622	
Solicitor General	1,887,913	
Pacific Marine Training Institute		4,143,414
Advanced Education, Training and Technology	4,142,914	
Government Management Services	500	
Pacific Mariners Memorial Society		119,299
Lottery Fund	33,333	
Social Services and Housing	85,966	
Pacific Montessori Society		241,031
Education	206,988	
Social Services and Housing	34,043	
Pacific Music Industry Association		13,940
Municipal Affairs, Recreation and Culture	12,500	
Social Services and Housing	1,440	
Pacific National Exhibition		133,286
Agriculture and Fisheries	50,000	
Lottery Fund	83,286	
Pacific Northern Gas Ltd		259,000
Energy, Mines and Petroleum Resources	259,000	
Pacific Opera Victoria		65,276
Lottery Fund	65,276	
Pacific Pentecostal Education & Communications Society		998,864
Education	998,864	
Pacific Post Partum Support Society		27,535
Health	27,535	
Pacific Region Arts Council		15,000
Lottery Fund	15,000	
Pacific Riding for the Disabled Association, The		49,034
Lottery Fund	49,034	
Pacific Rim Institute of Tourism		516,023
Regional and Economic Development	104,000	
Social Services and Housing	10,394	
Tourism	401,629	
Pacific Rim Tourism Association		24,877
Social Services and Housing	24,877	
Pacific Screenprint Inc		17,325
Regional and Economic Development	17,325	
Pacific Semiconductors Inc		11,509
Social Services and Housing	11,509	
Pacific Wheelchair Ltd		11,350
Social Services and Housing	11,350	
Pacific Youth & Family Addiction Services Society		1,113,511
Labour and Consumer Services	1,113,511	
Pacifica Treatment Centre		59,834
Social Services and Housing	59,834	
Pacifica Treatment Centre Society		747,825
Labour and Consumer Services	747,825	
Pacy & C Pacy, J		21,545
Social Services and Housing	21,545	
Paddington Station		12,379
Social Services and Housing	12,379	
Palframan, F		28,982
Social Services and Housing	28,982	
Palmer & J Palmer, J		24,100
Social Services and Housing	24,100	
Palmer, J		69,328
Social Services and Housing	69,328	
Palowna Orchards Ltd		15,609
Agriculture and Fisheries	15,609	
Pan–O–Ramic Farms Ltd		13,866
Agriculture and Fisheries	13,866	
Panorama House		179,547
Social Services and Housing	179,547	
Pappel, J E, Dr		17,586
Social Services and Housing	17,586	
Paquette & J Paquette, R		13,039
Social Services and Housing	13,039	
Para–Med Health Services Inc		5,083,981
Health	4,953,850	
Social Services and Housing	130,131	
Paradise Care Home Ltd		441,428
Health	403,369	
Social Services and Housing	38,059	
Paragas, P G, Dr		20,096
Health	19,996	
Social Services and Housing	100	
Paramed Health Services Inc		475,723
Health	475,723	
Parent Encouragement Group Child Care Centre Society		143,412
Social Services and Housing	143,412	
Paris Orthotics		12,426
Social Services and Housing	12,426	
Parkdale (1986) Daycare Centre		32,024
Social Services and Housing	32,024	
Parkdale Day Care Centres Ltd		48,381
Social Services and Housing	48,381	
Parkdale Early Childhood Centre		54,794
Social Services and Housing	54,794	
Parkdale Place Housing Society		1,413,570
Health	1,413,570	
Parker, B, Dr		12,450
Social Services and Housing	12,450	
Parker, I V		20,016
Social Services and Housing	20,016	
Parkerson, E		31,680
Social Services and Housing	31,680	
Parkholm Lodge		1,806,422
Health	1,806,422	
Parkinson, R		12,496
Social Services and Housing	12,496	
Parkridge Hospital		2,104,668
Health	2,000,765	
Social Services and Housing	103,903	
Parkside Residence		315,587
Health	207,699	
Social Services and Housing	107,888	
Parksville & District Association for Community Living		191,674
Social Services and Housing	191,674	
Parksville & District Chamber of Commerce		31,563
Lottery Fund	20,563	

	Ministry $	Total $
Regional and Economic Development	11,000	
Parksville & District Home Support Society		1,446,887
Health	1,401,910	
Social Services and Housing	44,977	
Parksville Kiddie Kollege		30,063
Social Services and Housing	30,063	
Parkview Place Society		420,372
Health	420,372	
Parkview Rest Home		337,153
Health	293,755	
Social Services and Housing	43,398	
Parkwood Terrace Day Care Centre		25,211
Social Services and Housing	25,211	
Parnell, T		14,025
Social Services and Housing	14,025	
Parsons & F Cunningham, S		131,068
Social Services and Housing	131,068	
Partners in Communication		32,504
Social Services and Housing	32,504	
Partridge & M Partridge, G		104,153
Social Services and Housing	104,153	
Partridge & Nagler Association		38,854
Social Services and Housing	38,854	
Pasemko, C		25,201
Social Services and Housing	25,201	
Passos, J		31,139
Health	31,139	
Passport To Education Program		8,745,858
Education	8,745,858	
Pat-Ern Rest Homes Ltd		314,266
Health	298,232	
Social Services and Housing	16,034	
Patients Comfort Allowances		143,286
Health	143,286	
Patricia Hotel		74,085
Social Services and Housing	74,085	
Patrick, Y		35,517
Social Services and Housing	35,517	
Patterson & C Perry, J		89,316
Social Services and Housing	89,316	
Patton, I		44,267
Social Services and Housing	44,267	
Patz, M		12,338
Social Services and Housing	12,338	
Paulger, R		33,885
Social Services and Housing	33,885	
Paulsen, E		21,378
Social Services and Housing	21,378	
Paulsen, H		41,985
Social Services and Housing	41,985	
Pauluzzi, L		12,025
Agriculture and Fisheries	12,025	
Pawlyshyn, D		28,800
Advanced Education, Training and Technology	28,800	
Pazder, L H, Dr		65,751
Health	65,751	
Peace Arch Community Services		1,838,818
Health	47,968	
Labour and Consumer Services	205,467	
Lottery Fund	2,966	
Social Services and Housing	1,582,417	
Peace Arch District Hospital		147,302
Health	37,228	
Social Services and Housing	110,074	
Peace Arch District Hospital Society		29,287,258
Health	29,287,258	
Peace Country Bison Association		17,000
Agriculture and Fisheries	17,000	
Peace Lutheran Care Home		21,509
Health	19,355	
Social Services and Housing	2,154	
Peace River Alaska Highway Tourist Association		189,516
Tourism	189,516	
Peace River Haven Care Society		1,264,856
Health	1,264,856	
Peace River North School District 60		34,657,389
Education	34,584,524	
Lottery Fund	49,324	
Social Services and Housing	23,541	
Peace River Organic Producers Association		11,250
Agriculture and Fisheries	11,250	
Peace River Regional Hospital District		242,216
Health	242,216	
Peace River Soil Conservation		105,220
Agriculture and Fisheries	105,220	
Peace River South School District 59		35,466,657
Education	35,438,476	
Lottery Fund	4,640	
Social Services and Housing	23,541	
Peace River–Liard Union Board of Health		35,800
Health	35,800	
Peace–Liard Regional Arts Council		12,500
Lottery Fund	12,500	
Peacock Day Care Centre		13,043
Social Services and Housing	13,043	
Pearce, A		49,486
Social Services and Housing	49,486	
Pearl Villa Lodge Ltd		255,758
Health	197,015	
Social Services and Housing	58,743	
Pearle Vision Centre		117,371
Health	181	
Social Services and Housing	117,190	
Pearson & D Pearson, W		40,645
Social Services and Housing	40,645	
Pearson Centre, George		1,025,582
Health	378,811	
Social Services and Housing	646,771	
Pearson, A		19,700
Social Services and Housing	19,700	
Pearson, M		42,285
Agriculture and Fisheries	2,594	
Social Services and Housing	39,691	
Pederson, D		19,085
Agriculture and Fisheries	19,085	
Pedosuk, L		29,543
Social Services and Housing	29,543	
Peek-A-Boo Optical Ltd		13,997
Social Services and Housing	13,997	
Peers Support Services		533,447
Health	315,905	
Social Services and Housing	217,542	
Pellerin, A		23,925
Health	7,137	
Social Services and Housing	16,788	
Pelletier, L		19,093
Social Services and Housing	19,093	
Pemberton & District Hospital Society		470,875
Health	470,875	
Pemberton & M Pemberton, W		40,032
Social Services and Housing	40,032	
Pemberton Valley Golf & Country Club		281,004
Lottery Fund	281,004	
Pemberton, W		28,835
Social Services and Housing	28,835	
Pender Harbour & District Community Health Clinic		40,000
Health	40,000	
Pender Harbour & District Health Centre Society		13,079
Health	13,079	
Pender Island Homemaker Service		110,300
Health	108,074	
Social Services and Housing	2,226	
Pender Island Public Library Association		79,394
Lottery Fund	75,717	
Municipal Affairs, Recreation and Culture	3,677	
Pendragon House		133,140
Social Services and Housing	133,140	
Peninsula Babe Ruth Baseball Association		14,088
Lottery Fund	14,088	

	Ministry $	Total $
Peninsula Community Association		389,273
Health	13,990	
Social Services and Housing	321,395	
Solicitor General	53,888	
Peninsula Home Support Services		773,873
Health	747,284	
Social Services and Housing	26,589	
Peninsula Substance Abuse Prevention Task Force		13,000
Labour and Consumer Services	13,000	
Penner Farms		11,923
Agriculture and Fisheries	11,923	
Pennock, V		15,995
Social Services and Housing	15,995	
Pennoyer, D		31,492
Social Services and Housing	31,492	
Penny, I		29,234
Social Services and Housing	29,234	
Pentacare Day Care Society		30,912
Social Services and Housing	30,912	
Pentecostal Assemblies of Canada B C & Yukon District		51,865
Solicitor General	51,865	
Pentecostal Holiness Church of Western Conference		26,924
Solicitor General	26,924	
Penticton & District Community Arts Council		16,595
Lottery Fund	16,595	
Penticton & District Community Resources Society		1,560,562
Health	50,064	
Social Services and Housing	1,510,498	
Penticton & District Day Care Society		61,091
Social Services and Housing	61,091	
Penticton & District Retirement Service		2,008,516
Health	1,995,490	
Lottery Fund	4,045	
Social Services and Housing	8,981	
Penticton & District Retirement Service Adult Daycare Centre		202,438
Health	202,438	
Penticton & District Society for the Mentally Handicapped		1,134,967
Health	238,384	
Social Services and Housing	896,583	
Penticton Area Womens Centre Society		12,500
Government Management Services	12,500	
Penticton Chamber of Commerce		77,713
Regional and Economic Development	14,218	
Social Services and Housing	63,495	
Penticton Community Christian School Society		88,777
Education	88,777	
Penticton Early Childhood Education Society		19,733
Lottery Fund	19,733	
Penticton Home Support Service		1,052,602
Health	939,830	
Social Services and Housing	112,772	
Penticton Hospital Society		29,480,955
Health	29,338,955	
Labour and Consumer Services	142,000	
Penticton Minor Baseball Association		19,000
Lottery Fund	19,000	
Penticton Public Library		65,840
Municipal Affairs, Recreation and Culture	65,840	
Penticton Regional Hospital Pharmacy		23,768
Health	23,768	
Penticton Safety Village		22,000
Solicitor General	22,000	
Penticton School District 15		25,540,470
Education	25,535,470	
Lottery Fund	5,000	
Pentland Ltd, J A		184,453
Health	180,234	
Social Services and Housing	4,219	
People in Motion–McGivney Manor		209,273
Health	209,273	
People's Institute (Kelowna) Inc, The		93,642
Health	93,642	
People–In–Need Crisis Intervention Society of Vernon & District		39,158
Health	39,158	
Pepin, A		10,469
Health	9,385	
Social Services and Housing	1,084	
Perelco Management Ltd		60,829
Social Services and Housing	60,829	
Perinatal Program		48,973
Lottery Fund	48,973	
Peripoli, R		37,125
Social Services and Housing	37,125	
Perry, B		56,707
Social Services and Housing	56,707	
Perry, H		23,575
Social Services and Housing	23,575	
Perry, M		63,298
Social Services and Housing	63,298	
Perzow, M		23,310
Social Services and Housing	23,310	
Pesek & M Pesek, J		22,604
Social Services and Housing	22,604	
Peters, A		22,608
Social Services and Housing	22,608	
Peters, C		29,078
Social Services and Housing	29,078	
Peters, S		63,538
Social Services and Housing	63,538	
Peters, V		23,351
Social Services and Housing	23,351	
Peterson, F A		49,651
Solicitor General	49,651	
Peterson, J		58,266
Agriculture and Fisheries	740	
Social Services and Housing	57,526	
Peterson, R		32,475
Social Services and Housing	32,475	
Petraschuk, R		39,052
Social Services and Housing	39,052	
Pfeiffer, H		63,888
Social Services and Housing	63,888	
Pfitzner, M		31,320
Social Services and Housing	31,320	
PGA Tour		177,000
Tourism	177,000	
Pharmacare		253,116,934
Health	253,116,934	
Pharmasave 181		21,493
Health	11,798	
Social Services and Housing	9,695	
Pharmasave 183		14,115
Health	9,578	
Social Services and Housing	4,537	
Pharmasave 187		12,826
Social Services and Housing	12,826	
Pharmasave 207		14,977
Social Services and Housing	14,977	
Pharmasave 225		76,420
Health	75,234	
Social Services and Housing	1,186	
Philippine Diamond Society of B C		88,800
Lottery Fund	88,800	
Phillips & N Lax, E		34,583
Social Services and Housing	34,583	
Phillips, N W		79,501
Health	79,501	
Phipps, A		23,042
Social Services and Housing	23,042	
Phoenix Montessori Learning Society		31,444
Education	31,444	
Phoenix Transition Hostel		161,470
Labour and Consumer Services	12,740	

	Ministry $	Total $
Social Services and Housing	143,861	
Solicitor General	4,869	
Photofax Mfg Corp		18,175
Social Services and Housing	18,175	
Picken, S		401,568
Social Services and Housing	401,568	
Pilkey, F, Mrs		13,515
Social Services and Housing	13,515	
Pilling, E		20,807
Social Services and Housing	20,807	
Pinder, R		16,035
Social Services and Housing	16,035	
Pine Acres Intermediate Care Lodge		45,000
Health	45,000	
Pine Lodge		26,463
Social Services and Housing	26,463	
Pine Street Day Care		15,504
Social Services and Housing	15,504	
Pineau, M		26,611
Social Services and Housing	26,611	
Piniewski, B, Dr		23,112
Labour and Consumer Services	23,112	
Pinkus, P		30,000
Education	30,000	
Pioneer House–C R E S S T		493,660
Health	308,847	
Social Services and Housing	184,813	
Pioneer Lodge		355,013
Social Services and Housing	355,013	
Pioneer Villa		989,468
Health	982,107	
Social Services and Housing	7,361	
Piotrowicz, R		10,592
Social Services and Housing	10,592	
Piper, K		14,904
Agriculture and Fisheries	14,904	
Piper, M		34,453
Social Services and Housing	34,453	
Piping Industry Apprenticeship Board		22,080
Advanced Education, Training and Technology	22,080	
Pitch–In–Canada		224,150
Sustainable Environment Fund	224,150	
Pitt Meadows Foundation		13,391
Lottery Fund	13,391	
Place To Grow Childrens Complex		45,884
Social Services and Housing	45,884	
Plain Language Institute of B C Society		215,599
Attorney General	215,599	
Plamondon, H		63,754
Social Services and Housing	63,754	
Platz, L		89,863
Social Services and Housing	89,863	
Plavcic, N		19,041
Social Services and Housing	19,041	
Playhouse Theatre Co		331,000
Lottery Fund	331,000	
Playhouse Theatre School, The		26,000
Lottery Fund	26,000	
Playhouse, The		31,761
Social Services and Housing	31,761	
Playland Day Care Centre		57,032
Social Services and Housing	57,032	
Playmates Family Daycare		22,918
Social Services and Housing	22,918	
Playtyme Daycare		13,027
Social Services and Housing	13,027	
Pleasant Acres		198,407
Social Services and Housing	198,407	
Pleasant Meadows Lodge (1987) Ltd		609,190
Health	603,645	
Social Services and Housing	5,545	
Pleasant View Housing Society 1980		1,563,970
Health	1,553,324	
Social Services and Housing	10,646	
Pleasant View Housing Society 1980–ADC		22,663
Health	22,663	
Plouffe & Associates, Harvey D		50,000
Health	50,000	
Poco Dots Child Care Centre		23,973
Social Services and Housing	23,973	
Pocock Inc, P R, Dr		10,933
Social Services and Housing	10,933	
Pocomo Meals–On–Wheels		13,847
Health	13,847	
Podas, T		33,694
Social Services and Housing	33,694	
Pogson & Associates, D A		48,567
Social Services and Housing	48,567	
Point & G Point, R		22,908
Social Services and Housing	22,908	
Poitras & L Poitras, B		14,842
Social Services and Housing	14,842	
Poitras & P Poitras, R		20,439
Social Services and Housing	20,439	
Polaris Employment Service Society		32,227
Social Services and Housing	32,227	
Pole Inc, C L, Dr		14,544
Health	14,544	
Polehoyke, P		20,610
Health	20,610	
Polestar Press Ltd		30,485
Municipal Affairs, Recreation and Culture	30,485	
Polka Dot Daycare		35,584
Social Services and Housing	35,584	
Polman, W, Dr		10,317
Labour and Consumer Services	10,317	
Pomeroy, B		22,379
Social Services and Housing	22,379	
Poncilius, D		37,150
Agriculture and Fisheries	37,150	
Ponderosa Lodge		3,890,862
Health	3,833,646	
Social Services and Housing	57,216	
Ponderosa Lodge Day Care		235,801
Health	235,801	
Ponsioen, E		17,845
Social Services and Housing	17,845	
Pooh Corner Daycare Society		57,754
Social Services and Housing	57,754	
Pook, S		20,016
Social Services and Housing	20,016	
Popes Family Day Care		12,355
Social Services and Housing	12,355	
Port Alberni & Area Volunteer Society		27,607
Social Services and Housing	27,607	
Port Alberni Association for Children with Development Disabilities		58,125
Health	55,000	
Social Services and Housing	3,125	
Port Alberni Association for Community Living		2,170,856
Health	513,814	
Social Services and Housing	1,657,042	
Port Alberni Drug & Alcohol Counselling Service Society		223,029
Labour and Consumer Services	223,029	
Port Alberni Family Guidance Association		96,596
Health	9,135	
Social Services and Housing	87,461	
Port Alberni Friendship Centre		54,723
Lottery Fund	347	
Native Affairs	22,000	
Social Services and Housing	32,376	
Port Alberni Friendship Lodge Society		85,030
Social Services and Housing	85,030	
Port Alberni Harbour Commission		11,110
Lottery Fund	11,110	
Port Alberni Home Support Association		1,412,862
Health	1,005,881	
Social Services and Housing	406,981	
Port Alberni Lifeline Society		20,720

	Ministry $	Total $
Solicitor General	20,720	
Port Alberni Optical Ltd		17,044
Social Services and Housing	17,044	
Port Alberni Parks & Recreation Commission		33,280
Lottery Fund	33,280	
Port Alberni Womens Resources Society		163,882
Government Management Services	12,500	
Health	12,004	
Social Services and Housing	139,378	
Port Alice Hospital Society		635,553
Health	635,553	
Port Coquitlam Area Women's Centre Society		157,995
Health	9,823	
Social Services and Housing	148,172	
Port Coquitlam Daycare		19,813
Social Services and Housing	19,813	
Port Hardy Christian Academy Society		20,212
Education	20,212	
Port Hardy Heritage Society		32,188
Social Services and Housing	32,188	
Port Hardy Hospital		88,666
Health	88,666	
Port Hardy Hospital Society		1,923,702
Health	1,923,702	
Port Hardy Marine Resource Management Society		20,000
Environment	20,000	
Port Mann Topsoil		157,626
Social Services and Housing	157,626	
Port McNeill & District Hospital Society		1,240,954
Health	1,240,954	
Port McNeill Medical Clinic		45,900
Health	45,900	
Portage Out of School Care		52,924
Social Services and Housing	52,924	
Post Secondary Scholarships & Awards		1,651,177
Advanced Education, Training and Technology	84,177	
Education	1,567,000	
Potrie, H		216,194
Social Services and Housing	216,194	
Potts, N		40,032
Social Services and Housing	40,032	
Pouce Coupe Community Hospital Society		2,175,577
Health	2,141,071	
Social Services and Housing	34,506	
Pouce Coupe Museum & Historical Society		27,346
Social Services and Housing	27,346	
Poulin, P		11,331
Social Services and Housing	11,331	
Poulin, P		45,520
Social Services and Housing	45,520	
Poustie, L		32,636
Social Services and Housing	32,636	
Powell River & District Home Support Society		733,188
Health	703,020	
Social Services and Housing	30,168	
Powell River Association for Community Living		1,198,330
Health	424,350	
Lottery Fund	273	
Social Services and Housing	773,707	
Powell River Chamber of Commerce		21,282
Regional and Economic Development	14,560	
Social Services and Housing	6,722	
Powell River Citizen Advocacy Society		237,360
Social Services and Housing	237,360	
Powell River Civil Liberties Society		145,270
Attorney General	33,000	
Health	11,221	
Social Services and Housing	101,049	
Powell River Community Services Association		273,372
Social Services and Housing	273,097	
Solicitor General	275	
Powell River District Public Library Association		49,091
Lottery Fund	3,750	
Municipal Affairs, Recreation and Culture	45,341	
Powell River Employment Program Society		172,919
Health	164,700	
Social Services and Housing	8,219	
Powell River General Hospital		26,950
Health	20,850	
Social Services and Housing	6,100	
Powell River Golf Club		266,667
Lottery Fund	266,667	
Powell River Hospital Society		10,075,609
Health	10,075,609	
Powell River Kids Place Daycare Centre		18,267
Social Services and Housing	18,267	
Powell River Model Community Project for Persons with Disabilities Society		26,650
Social Services and Housing	26,650	
Powell River New Life Society		117,780
Labour and Consumer Services	117,780	
Powell River Regional Hospital District		173,298
Health	173,298	
Powell River School District 47		19,305,318
Education	19,261,973	
Lottery Fund	1,875	
Social Services and Housing	41,470	
Powell River Sunset Homes Society		1,539,173
Health	1,539,173	
Powell, C R		26,868
Social Services and Housing	26,868	
Power, D		15,939
Social Services and Housing	15,939	
Powers & J Pardy, D		34,072
Social Services and Housing	34,072	
Pratt, A		27,144
Social Services and Housing	27,144	
Pre School Day Care		14,727
Social Services and Housing	14,727	
Precision Optical		12,213
Social Services and Housing	12,213	
Preena, M		16,876
Social Services and Housing	16,876	
Premier Pas Pre-School		11,954
Lottery Fund	11,954	
Presbyterian Church in Canada		41,177
Solicitor General	41,177	
Prescription Optical Co		14,682
Social Services and Housing	14,682	
Presentation House Cultural Society		39,000
Municipal Affairs, Recreation and Culture	39,000	
Presley, F		19,528
Social Services and Housing	19,528	
Press Porcepic-Softword Ltd		17,544
Municipal Affairs, Recreation and Culture	17,544	
Preston of Canada Ltd, J A		68,173
Health	1,145	
Social Services and Housing	67,028	
Price & J Price, J		28,536
Social Services and Housing	28,536	
Price Waterhouse Management Consultants		48,625
Advanced Education, Training and Technology	48,625	
Price, C		15,840
Social Services and Housing	15,840	
Price, L		11,350
Social Services and Housing	11,350	
Price, S		32,294
Social Services and Housing	32,294	
Price, W E, Dr		13,235
Health	13,235	
Priest, V, Dr		63,786
Health	63,786	
Prieto, H		19,340
Social Services and Housing	19,340	
Prima Enterprises Ltd		3,241,528
Social Services and Housing	3,241,528	
Prime Optical		12,849
Social Services and Housing	12,849	
Primeau, M		17,658

	Ministry $	Total $
Social Services and Housing	17,658	
Primeau, T		80,256
Social Services and Housing	80,256	
Prince Charles Family Daycare		11,289
Social Services and Housing	11,289	
Prince George & District Community Arts Council		15,320
Lottery Fund	15,320	
Prince George & District Elizabeth Fry Society		2,433,228
Attorney General	40,350	
Government Management Services	10,000	
Labour and Consumer Services	86,740	
Social Services and Housing	2,005,012	
Solicitor General	291,126	
Prince George & District Home Support Service Society		940,899
Health	432,580	
Social Services and Housing	508,319	
Prince George & District Hospital Society		48,183,848
Health	46,953,981	
Labour and Consumer Services	1,229,867	
Prince George Activator Society		297,940
Labour and Consumer Services	21,000	
Social Services and Housing	3,164	
Solicitor General	273,776	
Prince George Agricultural & Industrial Association		22,352
Social Services and Housing	22,352	
Prince George Alcohol & Drugs Services Society		518,678
Labour and Consumer Services	518,678	
Prince George Art Gallery Association		22,000
Municipal Affairs, Recreation and Culture	22,000	
Prince George Association for Community Living		3,433,189
Health	605,182	
Social Services and Housing	2,828,007	
Prince George Association for Individuals with Mental Handicaps		54,041
Health	54,041	
Prince George Auto Racing Association		30,647
Lottery Fund	30,647	
Prince George Brain Injured Group Society		15,124
Health	15,124	
Prince George Chamber of Commerce		15,428
Regional and Economic Development	15,428	
Prince George Child Development Centre		48,960
Social Services and Housing	48,960	
Prince George Crisis Intervention Society		87,000
Health	87,000	
Prince George Exhibition		10,620
Agriculture and Fisheries	10,620	
Prince George Family Daycare Society		35,942
Social Services and Housing	35,942	
Prince George Family Services		124,882
Social Services and Housing	124,882	
Prince George Folkfest Multicultural Heritage Society		16,500
Lottery Fund	16,500	
Prince George Mardi Gras of Winter Society		26,863
Social Services and Housing	26,863	
Prince George Montessori Education Society		15,833
Lottery Fund	15,833	
Prince George Native Friendship Centre		466,499
Government Management Services	7,000	
Health	30,510	
Labour and Consumer Services	52,028	
Native Affairs	23,000	
Social Services and Housing	326,878	
Solicitor General	27,083	
Prince George Public Library		167,249
Lottery Fund	5,304	
Municipal Affairs, Recreation and Culture	161,945	
Prince George Railway Museum		27,025
Social Services and Housing	27,025	
Prince George Receiving Home Society		1,154,447
Health	532,035	
Social Services and Housing	396,572	
Solicitor General	225,840	
Prince George Region Development Corp		122,044
Regional and Economic Development	122,044	
Prince George Regional Hospital		59,085
Health	2,567	
Labour and Consumer Services	1,148	
Social Services and Housing	51,884	
Solicitor General	3,486	
Prince George School District 57		107,721,427
Advanced Education, Training and Technology	1,000	
Education	107,395,902	
Health	45,110	
Lottery Fund	5,000	
Social Services and Housing	274,415	
Prince George Senior Citizens Home Society		1,879,167
Health	1,870,414	
Social Services and Housing	8,753	
Prince George Survivors of Sexual Abuse		44,527
Health	41,062	
Social Services and Housing	3,465	
Prince George Symphony Orchestra		29,000
Lottery Fund	29,000	
Prince George Taxi Holding Co Ltd		17,747
Social Services and Housing	17,747	
Prince Optical Ltd		13,760
Social Services and Housing	13,760	
Prince Rupert & District Chamber of Commerce		25,352
Lottery Fund	16,402	
Regional and Economic Development	8,950	
Prince Rupert Association for Community Living		39,783
Social Services and Housing	39,783	
Prince Rupert Community Enrichment Society–Court Order		75,100
Social Services and Housing	75,100	
Prince Rupert Community Enrichment Society		213,801
Health	18,010	
Social Services and Housing	195,791	
Prince Rupert Home Support Association		163,648
Health	152,944	
Social Services and Housing	10,704	
Prince Rupert Kids on the Street Program		70,407
Social Services and Housing	70,407	
Prince Rupert Public Library		46,690
Municipal Affairs, Recreation and Culture	46,690	
Prince Rupert Regional Hospital		10,603
Health	766	
Social Services and Housing	9,837	
Prince Rupert Regional Hospital Association		10,465,044
Health	10,465,044	
Prince Rupert Rowing & Yachting Club		53,449
Lottery Fund	40,959	
Social Services and Housing	12,490	
Prince Rupert School District 52		22,646,678
Education	22,607,102	
Lottery Fund	3,900	
Social Services and Housing	35,676	
Prince Rupert Transition House Society		146,733
Social Services and Housing	146,733	
Prince, K		10,393
Social Services and Housing	10,393	
Prince, V		55,035
Social Services and Housing	55,035	
Princeton & District Chamber of Commerce		34,506
Regional and Economic Development	3,616	
Social Services and Housing	30,890	
Princeton & District Community Services Society		403,520
Health	180,992	
Social Services and Housing	222,528	
Princeton & District Pioneer Museum Society		32,263
Lottery Fund	17,423	
Social Services and Housing	14,840	
Princeton Child Care Services		47,332
Social Services and Housing	47,332	
Princeton Drug & Alcohol Counselling Society		56,950

	Ministry $	Total $
Labour and Consumer Services	56,950	
Princeton Economic Development Committee		41,150
Regional and Economic Development	41,150	
Princeton Hospital Auxiliary Society		10,000
Lottery Fund	10,000	
Princeton Hospital Society		2,211,480
Health	2,211,480	
Princeton Long Term Care Society		402,624
Health	402,624	
Princeton School District 17		5,901,357
Education	5,858,061	
Lottery Fund	2,985	
Social Services and Housing	40,311	
Pringle, L		18,123
Social Services and Housing	18,123	
Prinz, S		11,137
Solicitor General	11,137	
Prior & H Smith, H		18,017
Social Services and Housing	18,017	
Priority Posture Systems		15,421
Health	14,449	
Social Services and Housing	972	
Privitization Contract Obligations		86,211
Finance and Corporate Relations	86,211	
Pro–Active Resources Management Corp		659,038
Social Services and Housing	659,038	
Proactive Community Services Society		685,557
Health	1,628	
Social Services and Housing	683,929	
Probert, E		23,918
Social Services and Housing	23,918	
Procare Health Services Inc		72,641
Health	67,564	
Social Services and Housing	5,077	
Prochnau, H		46,604
Health	46,604	
Professional Counselling Resources		40,904
Social Services and Housing	40,904	
Professional Native Women's Association		70,768
Labour and Consumer Services	5,000	
Native Affairs	18,500	
Social Services and Housing	47,268	
Professional Services Co–Op		101,374
Social Services and Housing	101,374	
Progressive Housing Society		30,200
Health	30,200	
Project Adamant Society		57,183
Social Services and Housing	38,758	
Solicitor General	18,425	
Promontory Place		94,294
Social Services and Housing	94,294	
Promotion Plus		26,000
Municipal Affairs, Recreation and Culture	26,000	
Prospectors Assistance		346,050
Energy, Mines and Petroleum Resources	346,050	
Protocol Grants		145,815
Lottery Fund	134,815	
Provincial Secretary	11,000	
Proulx, H		20,151
Social Services and Housing	20,151	
Province of B C Public Trustee		312,707
Social Services and Housing	312,707	
Province Road Test, The		25,000
Solicitor General	25,000	
Provincial Capital Commission		710,000
Municipal Affairs, Recreation and Culture	710,000	
Provincial Mine Rescue Account		26,000
Energy, Mines and Petroleum Resources	26,000	
Provincial Rental Housing Corp		6,181,416
Health	46,000	
Social Services and Housing	6,135,416	
Provincial Treasurer of Alberta		102,173
Regional and Economic Development	22,500	
Social Services and Housing	4,673	
Tourism	75,000	

	Ministry $	Total $
Pryce, J		15,840
Social Services and Housing	15,840	
Pryce, S		43,788
Health	22,474	
Social Services and Housing	21,314	
Prytula & G Prytula, W		24,456
Social Services and Housing	24,456	
Public Legal Education Society		107,752
Attorney General	107,752	
Puddle Duck Childrens Centre		52,411
Social Services and Housing	52,411	
Puddleduck Preschool, J		37,152
Social Services and Housing	37,152	
Pudsey, W		59,358
Social Services and Housing	59,358	
Pulham, B		22,891
Social Services and Housing	22,891	
Pulp Press Book Publishers		21,905
Municipal Affairs, Recreation and Culture	21,905	
Pumpkin Patch Day Nursery		33,186
Social Services and Housing	33,186	
Punzalan Special Care Home		49,435
Social Services and Housing	49,435	
Purcell Concert Society		23,000
Lottery Fund	23,000	
Purchasing Commission Warehouse		195,712
Health	158,057	
Social Services and Housing	37,655	
Purden Ski Village		12,400
Transportation and Highways	12,400	
Pushor Mitchell Davies Montgomery & Co In Trust		100,000
Transportation and Highways	100,000	
Puss in Boots Day Care		40,174
Social Services and Housing	40,174	
Put, M		13,404
Social Services and Housing	13,404	
Pynelogs		138,728
Social Services and Housing	138,728	
Quadra Travel 1976		14,889
Social Services and Housing	14,889	
Qualicum School District 69		25,552,519
Education	25,465,193	
Lottery Fund	3,500	
Social Services and Housing	83,826	
Quality Time Daycare		20,657
Social Services and Housing	20,657	
Quan, J L, Dr		68,009
Health	68,009	
Quashie, N		37,085
Social Services and Housing	37,085	
Queen Charlotte Island Homemaker Services		135,334
Health	109,281	
Social Services and Housing	26,053	
Queen Charlotte Island Regional Health & Human Resources Council		11,058
Social Services and Housing	11,058	
Queen Charlotte Islands General Hospital		34,759
Health	31,067	
Social Services and Housing	3,692	
Queen Charlotte Islands Health Care Society		963,569
Health	731,061	
Labour and Consumer Services	155,909	
Social Services and Housing	71,766	
Solicitor General	4,833	
Queen Charlotte Islands Hospital Society		1,842,501
Health	1,842,501	
Queen Charlotte Islands Museum		43,600
Lottery Fund	21,100	
Municipal Affairs, Recreation and Culture	22,500	
Queen Charlotte School District 50		8,121,813
Education	8,086,329	
Lottery Fund	3,500	
Social Services and Housing	31,984	
Queen Elizabeth II Scholarship Fund Payments		10,000

	Ministry $	Total $
Provincial Secretary	10,000	
Queen Margarets School		288,615
Education	288,615	
Queen Mary Community School Association		15,164
Social Services and Housing	7,733	
Solicitor General	7,431	
Queen Mary Out of School Daycare		48,749
Social Services and Housing	48,749	
Queen Street Farms		13,121
Social Services and Housing	13,121	
Queen Victoria Hospital		99,682
Health	90,249	
Social Services and Housing	9,433	
Queen's Park Day Health Program		138,918
Health	138,918	
Queen's Park–Fellburn Hospitals Foundation		23,410
Lottery Fund	23,410	
Queen, L R, Dr		28,816
Social Services and Housing	28,816	
Queens Avenue Day Care		84,797
Social Services and Housing	84,797	
Queens Avenue Day Care Society		64,354
Social Services and Housing	64,354	
Queens Park Hospital		141,669
Social Services and Housing	141,669	
Queenswood Montessori Society		36,932
Education	36,932	
Querin, J		31,420
Agriculture and Fisheries	31,420	
Quesnel & District Association for the Mentally Handicapped		42,044
Lottery Fund	439	
Social Services and Housing	41,605	
Quesnel & District Child Development Centre Association		411,447
Health	125,675	
Lottery Fund	9,875	
Social Services and Housing	275,897	
Quesnel & District Day Care Society		18,206
Social Services and Housing	18,206	
Quesnel & District Homemakers Society		57,907
Health	8,769	
Social Services and Housing	49,138	
Quesnel Alcohol & Drug Abuse Association		140,051
Labour and Consumer Services	140,051	
Quesnel Association for the Mentally Retarded		20,730
Social Services and Housing	20,730	
Quesnel Contact Line & Centre		253,072
Health	118,978	
Social Services and Housing	134,094	
Quesnel Home Support Society		585,339
Health	585,339	
Quesnel Pharmacy		13,326
Health	2,609	
Social Services and Housing	10,717	
Quesnel School District 28		32,223,559
Education	32,094,390	
Lottery Fund	3,500	
Social Services and Housing	125,669	
Quesnel Tillicum Society		108,007
Education	38,600	
Labour and Consumer Services	41,600	
Native Affairs	22,000	
Social Services and Housing	5,807	
Quesnel Womens Resources Centre Society		21,000
Government Management Services	21,000	
Quesnel Youth Alternatives Society		60,007
Health	60,007	
R & F Youth Services Ltd		102,354
Social Services and Housing	102,354	
Radar, C		15,167
Social Services and Housing	15,167	
Radick, D		25,141
Social Services and Housing	25,141	
Rafoss & M Rafoss, J		17,751
Social Services and Housing	17,751	
Rail & M Evans, R		164,198
Social Services and Housing	164,198	
Rainbow Adult Day Care		39,490
Health	39,490	
Rainbow Care Centre Inc		435,307
Social Services and Housing	435,307	
Rainbow Child Care Center		58,203
Social Services and Housing	58,203	
Rainbow Country Daycare Society		58,977
Social Services and Housing	58,977	
Rainbow Day Care–Osoyoos		29,231
Social Services and Housing	29,231	
Rainbow Daycare–Mission		13,733
Social Services and Housing	13,733	
Rainbow Fun Daycare Centre		44,636
Social Services and Housing	44,636	
Rainbow Hostel		57,317
Health	57,317	
Rainbow House Childrens Services Society		338,817
Social Services and Housing	338,817	
Rainbow Manor		18,895
Social Services and Housing	18,895	
Rainbow Optical Showcase Ltd		10,304
Social Services and Housing	10,304	
Rainbow Ridge Special Care Home Ltd		813,392
Health	321,791	
Social Services and Housing	491,601	
Rainbow Two Daycare		52,714
Social Services and Housing	52,714	
Ralph, G		10,157
Agriculture and Fisheries	10,157	
Ramaradhye Group Home		97,945
Social Services and Housing	97,945	
Ramsey, Leonard Edward D		15,729
Solicitor General	15,729	
Rancar Services Ltd		205,580
Health	205,580	
Rance, M R		31,680
Social Services and Housing	31,680	
Randall, B		100,644
Social Services and Housing	100,644	
Randerson, F		17,542
Health	17,542	
Ranger Scooter		48,395
Social Services and Housing	48,395	
Ranger, V		24,375
Social Services and Housing	24,375	
Rapid River Ranch Ltd		55,862
Agriculture and Fisheries	55,862	
Rapp Family Care Home		15,033
Health	9,909	
Social Services and Housing	5,124	
Rapps, B		15,647
Social Services and Housing	15,647	
Rash, M		21,326
Health	21,326	
Raspberry Lodge (1978) Ltd		576,786
Health	576,786	
Rath & M Rath, W		16,637
Agriculture and Fisheries	16,637	
Rath, W		22,135
Agriculture and Fisheries	22,135	
Ratzlaff & T Ratzlaff, J		45,695
Social Services and Housing	45,695	
Rauhala, C H		13,629
Health	5,886	
Social Services and Housing	7,743	
Ravelli Farms Ltd		15,750
Agriculture and Fisheries	15,750	
Raven Alternative Ltd		39,458
Health	39,458	
Ray Cam Out of School Care		38,497
Social Services and Housing	38,497	
Ray, D		13,097

	Ministry $	Total $
Solicitor General	13,097	
Ray–Cam Cooperative Association		132,695
Social Services and Housing	132,695	
Raymur Daycare		25,080
Social Services and Housing	25,080	
Reach Community Health Centre		292,331
Health	292,054	
Social Services and Housing	277	
Reakes, B		25,001
Social Services and Housing	25,001	
Reaveley, L		31,327
Social Services and Housing	31,327	
Receiver General for Canada		116,150,690
Advanced Education, Training and Technology	47,451	
Agriculture and Fisheries	8,240,491	
Energy, Mines and Petroleum Resources	265,818	
Environment	30,000	
Finance and Corporate Relations	19,367	
Forests	76,000	
Health	890,848	
Lottery Fund	14,380	
Provincial Secretary	177,200	
Regional and Economic Development	2,251,103	
Social Services and Housing	45,523	
Solicitor General	104,080,409	
Transportation and Highways	12,100	
Reciprocal Agreement Recoverable B C Hospitals		29,759,332
Health	29,759,332	
Reciprocal Agreement–Out of Province Hospitals		37,588,504
Health	37,577,587	
Social Services and Housing	10,917	
Recreational Canoeing Association of B C		12,000
Lottery Fund	12,000	
Red Bluff Indian Band		87,530
Attorney General	10,530	
Education	77,000	
Red Rock Community Association		13,400
Lottery Fund	13,000	
Municipal Affairs, Recreation and Culture	400	
Redekopp & D Redekopp, S		31,552
Social Services and Housing	31,552	
Redstone Communications Society		10,331
Lottery Fund	10,331	
Reebye Inc, P N, Dr		76,046
Health	75,831	
Social Services and Housing	215	
Rees & R Rees, D		82,967
Social Services and Housing	82,967	
Regal Hotel		64,806
Social Services and Housing	64,806	
Regency Medical Supplies		170,829
Health	1,157	
Social Services and Housing	169,672	
Regency Prescriptions 5		21,354
Social Services and Housing	21,354	
Regency Prescriptions 6		14,070
Social Services and Housing	14,070	
Regent College		227,713
Advanced Education, Training and Technology	227,713	
Regent Hotel		42,131
Social Services and Housing	42,131	
Regional District of Alberni–Clayoquot		828,511
Municipal Affairs, Recreation and Culture	186,952	
Regional and Economic Development	96,968	
Solicitor General	15,000	
Sustainable Environment Fund	29,591	
Transportation and Highways	500,000	
Regional District of Bulkley–Nechako		403,514
Agriculture and Fisheries	15,000	
Lottery Fund	191,759	
Municipal Affairs, Recreation and Culture	169,925	
Regional and Economic Development	550	
Sustainable Environment Fund	26,280	
Regional District of Cariboo		1,980,313
Agriculture and Fisheries	20,000	
Lottery Fund	47,300	
Municipal Affairs, Recreation and Culture	1,759,611	
Transportation and Highways	153,402	
Regional District of Central Coast		114,132
Municipal Affairs, Recreation and Culture	109,000	
Social Services and Housing	2,132	
Solicitor General	3,000	
Regional District of Central Fraser Valley		126,721
Agriculture and Fisheries	12,500	
Municipal Affairs, Recreation and Culture	109,950	
Solicitor General	4,271	
Regional District of Central Kootenay		626,446
Lottery Fund	7,131	
Municipal Affairs, Recreation and Culture	475,738	
Social Services and Housing	942	
Sustainable Environment Fund	142,635	
Regional District of Central Okanagan		256,186
Municipal Affairs, Recreation and Culture	178,456	
Solicitor General	20,000	
Sustainable Environment Fund	57,730	
Regional District of Columbia–Shuswap		794,788
Environment	564,798	
Lottery Fund	31,250	
Municipal Affairs, Recreation and Culture	178,354	
Social Services and Housing	2,128	
Solicitor General	2,568	
Sustainable Environment Fund	15,690	
Regional District of Comox–Strathcona		760,237
Health	15,000	
Municipal Affairs, Recreation and Culture	582,737	
Solicitor General	12,500	
Sustainable Environment Fund	150,000	
Regional District of Cowichan Valley		669,732
Health	20,000	
Lottery Fund	337,449	
Municipal Affairs, Recreation and Culture	264,182	
Sustainable Environment Fund	48,101	
Regional District of Dewdney–Alouette		375,101
Agriculture and Fisheries	34,997	
Municipal Affairs, Recreation and Culture	134,479	
Sustainable Environment Fund	205,625	
Regional District of East Kootenay		928,942
Municipal Affairs, Recreation and Culture	843,448	
Sustainable Environment Fund	85,494	
Regional District of Fort Nelson–Liard		173,794
Agriculture and Fisheries	5,000	
Municipal Affairs, Recreation and Culture	122,888	
Regional and Economic Development	45,906	
Regional District of Fraser–Cheam		826,161
Energy, Mines and Petroleum Resources	10,000	
Lottery Fund	147,031	
Municipal Affairs, Recreation and Culture	396,350	
Regional and Economic Development	72,780	
Sustainable Environment Fund	200,000	
Regional District of Fraser–Fort George		219,305
Agriculture and Fisheries	25,000	
Lottery Fund	24,450	
Municipal Affairs, Recreation and Culture	169,855	
Regional District of Greater Vancouver		1,451,517
Lottery Fund	690,365	
Municipal Affairs, Recreation and Culture	450,000	
Sustainable Environment Fund	286,152	
Transportation and Highways	25,000	
Regional District of Kitimat–Stikine		477,572
Agriculture and Fisheries	10,000	
Lottery Fund	22,817	
Municipal Affairs, Recreation and Culture	437,711	
Regional and Economic Development	4,244	
Social Services and Housing	2,800	
Regional District of Kootenay–Boundary		724,651
Agriculture and Fisheries	21,894	
Environment	39,329	
Municipal Affairs, Recreation and Culture	174,630	
Regional and Economic Development	125,661	
Social Services and Housing	1,050	

	Ministry $	Total $
Solicitor General	10,000	
Transportation and Highways	352,087	
Regional District of Mount Waddington		502,284
Health	50,000	
Lottery Fund	32,000	
Municipal Affairs, Recreation and Culture	343,129	
Regional and Economic Development	64,655	
Transportation and Highways	12,500	
Regional District of Nanaimo		924,412
Finance and Corporate Relations	9,459	
Municipal Affairs, Recreation and Culture	858,026	
Social Services and Housing	15,810	
Sustainable Environment Fund	41,117	
Regional District of North Okanagan		278,710
Agriculture and Fisheries	27,000	
Lottery Fund	13,675	
Municipal Affairs, Recreation and Culture	135,237	
Social Services and Housing	70	
Solicitor General	14,564	
Sustainable Environment Fund	47,829	
Transportation and Highways	40,335	
Regional District of Okanagan–Similkameen		429,086
Agriculture and Fisheries	30,000	
Finance and Corporate Relations	4,409	
Lottery Fund	100,594	
Municipal Affairs, Recreation and Culture	294,083	
Regional District of Peace River		762,459
Agriculture and Fisheries	49,720	
Lottery Fund	89,389	
Municipal Affairs, Recreation and Culture	173,350	
Sustainable Environment Fund	450,000	
Regional District of Powell River		119,500
Municipal Affairs, Recreation and Culture	119,500	
Regional District of Skeena–Queen Charlotte		1,426,332
Finance and Corporate Relations	1,696	
Municipal Affairs, Recreation and Culture	711,894	
Regional and Economic Development	13,166	
Transportation and Highways	699,576	
Regional District of Squamish–Lillooet		163,169
Municipal Affairs, Recreation and Culture	163,169	
Regional District of Sunshine Coast		1,095,503
Lottery Fund	207,177	
Municipal Affairs, Recreation and Culture	869,742	
Regional and Economic Development	12,000	
Social Services and Housing	534	
Solicitor General	6,050	
Regional District of Thompson–Nicola		188,577
Agriculture and Fisheries	35,000	
Lottery Fund	31,667	
Municipal Affairs, Recreation and Culture	121,910	
Registered Nurses Association of B C		67,970
Health	67,970	
Reichhardt, L		16,268
Social Services and Housing	16,268	
Reid, B		38,749
Health	205	
Social Services and Housing	38,544	
Reid, S.		28,690
Social Services and Housing	28,690	
Reierson, J		28,665
Health	16,098	
Social Services and Housing	12,567	
Reimer, V		25,056
Social Services and Housing	25,056	
Reinarz, E		10,797
Social Services and Housing	10,797	
Reis, J		11,204
Agriculture and Fisheries	11,204	
Reitsma, W.		26,260
Social Services and Housing	26,260	
Rejoice Christian School Society		114,409
Education	114,409	
Relevant Schools Society		350,576
Education	350,576	
Reme, C		15,115
Social Services and Housing	15,115	
Remedios Family Daycare		11,510
Social Services and Housing	11,510	
Renaerts, M		12,149
Social Services and Housing	12,149	
Renfrew Day Care Centre		65,012
Social Services and Housing	65,012	
Renfrew–Collingwood Seniors Society		91,394
Health	91,394	
Renold Family Care Home, Joan		12,661
Health	12,661	
Resident Council Three Links Care Centre		14,320
Lottery Fund	14,320	
Rest Haven Lodge		1,513,786
Health	1,513,786	
Reutgen, L		10,216
Social Services and Housing	10,216	
Revelstoke Alcohol & Drug Association		130,079
Health	32,729	
Labour and Consumer Services	97,350	
Revelstoke Association for Community Living		285,033
Social Services and Housing	285,033	
Revelstoke Community Childcare Society		15,000
Social Services and Housing	15,000	
Revelstoke District Health Society		3,257,646
Health	3,257,646	
Revelstoke Economic Development Commission		36,365
Regional and Economic Development	36,365	
Revelstoke Family & Youth Resources Society		223,762
Health	7,694	
Social Services and Housing	216,068	
Revelstoke Golf Club		16,274
Lottery Fund	16,274	
Revelstoke Homemakers Services		293,031
Health	282,225	
Social Services and Housing	10,806	
Revelstoke School District 19		11,387,097
Education	11,320,097	
Health	63,500	
Lottery Fund	3,500	
Revelstoke Womens Shelter Society		10,626
Social Services and Housing	10,626	
Reynolds & D Phillips, C		89,635
Social Services and Housing	89,635	
Richard & D Richard, B		30,057
Social Services and Housing	30,057	
Richards Wool, L		54,966
Health	54,966	
Richmond Alcohol & Drug Abuse Team		370,000
Labour and Consumer Services	370,000	
Richmond Art Gallery		15,000
Municipal Affairs, Recreation and Culture	15,000	
Richmond Bethel Daycare Centre		15,590
Social Services and Housing	15,590	
Richmond Chamber of Commerce		10,169
Regional and Economic Development	10,169	
Richmond Child Day Care Centre		74,990
Social Services and Housing	74,990	
Richmond Christian School Association		797,286
Education	797,286	
Richmond Emergency Care Society		35,308
Social Services and Housing	35,308	
Richmond Family Place Society		73,644
Social Services and Housing	73,644	
Richmond Festival Society		30,632
Social Services and Housing	30,632	
Richmond General Hospital		28,188
Social Services and Housing	28,188	
Richmond Girls Softball Association		25,436
Lottery Fund	25,436	
Richmond Hospital Society		32,637,448
Health	32,637,448	
Richmond Information & Volunteer Centre Society		72,170
Labour and Consumer Services	33,300	

	Ministry $	Total $
Social Services and Housing	38,870	
Richmond Intermediate Care Society–Rosewood Adult Day Care		71,650
Health	71,650	
Richmond Intermediate Care Society–Rosewood Manor		2,676,647
Health	2,639,476	
Social Services and Housing	37,171	
Richmond Kinsmen Home Support Society		1,636,138
Health	1,523,215	
Social Services and Housing	112,923	
Richmond Lions Manor		2,247,592
Health	2,222,710	
Social Services and Housing	24,882	
Richmond Manor		91,447
Health	59,760	
Social Services and Housing	31,687	
Richmond Montessori School Ltd		13,549
Social Services and Housing	13,549	
Richmond Mother & Child Society		58,836
Social Services and Housing	58,836	
Richmond Museum & Archives		22,000
Municipal Affairs, Recreation and Culture	22,000	
Richmond Plywood Corp Ltd		50,000
Regional and Economic Development	50,000	
Richmond School District 38		94,591,323
Advanced Education, Training and Technology	436	
Education	94,555,014	
Health	22,170	
Labour and Consumer Services	1,800	
Lottery Fund	5,000	
Social Services and Housing	6,903	
Richmond Society for Community Living		1,164,416
Health	88,137	
Social Services and Housing	1,076,279	
Richmond Women's Resource Centre Association		12,500
Government Management Services	12,500	
Richmond Youth Service Agency		320,848
Social Services and Housing	320,848	
Richter, D		72,705
Social Services and Housing	72,705	
Richter, T		24,536
Social Services and Housing	24,536	
Rideau Group Daycare		20,789
Social Services and Housing	20,789	
Ridge Canoe & Kayak Club		31,800
Lottery Fund	31,800	
Ridge Meadows Agricultural Association		13,864
Agriculture and Fisheries	13,864	
Ridge Meadows Association for Mentally Handicapped Persons, The		1,765,632
Social Services and Housing	1,765,632	
Ridge Meadows Childrens Development Centre		180,675
Health	180,675	
Ridge Meadows Recycling Society		148,962
Social Services and Housing	148,962	
Ridge–Meadows Home Support Service Society		1,325,484
Health	1,274,948	
Social Services and Housing	50,536	
Ridgeway Day Care Center		39,785
Social Services and Housing	39,785	
Ridley, C K, Dr		34,445
Health	34,445	
Riera & J McKelvey, C		22,717
Social Services and Housing	22,717	
Right Side of Music Ltd		13,893
Social Services and Housing	13,893	
Riley Park Community Association		46,735
Social Services and Housing	46,735	
Rimstad, B		32,842
Social Services and Housing	32,842	
Rinos Italian Shoes & Boots Ltd		11,014
Social Services and Housing	11,014	
Riondel Golf Club		27,626
Social Services and Housing	27,626	
Riopelle & R Riopelle, C		30,157
Social Services and Housing	30,157	
Ripley, T		31,200
Social Services and Housing	31,200	
Ripley, T		66,401
Health	66,401	
Rippin, J		41,310
Social Services and Housing	41,310	
Risbey, P		57,207
Social Services and Housing	57,207	
Risling & C Risling, L		117,703
Social Services and Housing	117,703	
Riste Investments Ltd		10,235
Social Services and Housing	10,235	
Ritenburg, D		11,540
Health	11,468	
Social Services and Housing	72	
River Crest Farms		21,716
Agriculture and Fisheries	21,716	
Riverpark Daycare		15,563
Social Services and Housing	15,563	
Riverview Hospital		87,400
Health	87,400	
Roads and Transportation Association of Canada		184,163
Solicitor General	5,761	
Transportation and Highways	178,402	
Roberton, M		18,283
Social Services and Housing	18,283	
Robertsen, A		17,099
Social Services and Housing	17,099	
Robertsen, J R, Dr		114,286
Health	114,286	
Robertson, C		28,712
Social Services and Housing	28,712	
Robertson, F E, Dr		12,358
Social Services and Housing	12,358	
Robertson, L		12,193
Health	12,193	
Robin, S		13,161
Social Services and Housing	13,161	
Robinson & B Robinson, S		28,819
Social Services and Housing	28,819	
Robinson & R Skuratoff, P		13,620
Social Services and Housing	13,620	
Robinson, B		48,240
Social Services and Housing	48,240	
Robinson, G C, Dr		62,124
Labour and Consumer Services	62,074	
Social Services and Housing	50	
Robinson, L		53,102
Social Services and Housing	53,102	
Robinson, L		21,726
Social Services and Housing	21,726	
Robinson, R		54,850
Social Services and Housing	54,850	
Robinson, S		48,529
Social Services and Housing	48,529	
Robles, R		20,016
Social Services and Housing	20,016	
Robomax Rental Centre Ltd		10,811
Social Services and Housing	10,811	
Robson Valley District Homemakers Society		191,609
Health	117,174	
Social Services and Housing	74,435	
Robson Valley Entertainment Association		38,200
Lottery Fund	38,200	
Robson Valley Home Support Society		72,208
Government Management Services	5,430	
Health	66,778	
Rochon, P		16,210
Social Services and Housing	16,210	
Rock Creek & Boundary Fair Association		18,243
Agriculture and Fisheries	5,378	
Lottery Fund	12,865	

	Ministry $	Total $
Rocky Mountain Lodge		1,219,028
Health	1,217,960	
Social Services and Housing	1,068	
Rocky Mountain Visitors Association of B C		422,110
Tourism	422,110	
Rocky Point Day Care Society		48,045
Social Services and Housing	48,045	
Roe Lake Recreation Commission		42,918
Lottery Fund	42,518	
Municipal Affairs, Recreation and Culture	400	
Roesch, R, Dr		43,190
Health	43,190	
Rogers & C Rogers, T		30,740
Health	30,740	
Rogers, E		28,019
Social Services and Housing	28,019	
Romain, C		38,399
Social Services and Housing	38,399	
Roman Catholic Diocese of Prince George		35,254
Solicitor General	35,254	
Roman Catholic Episcopal Corp of Prince Rupert		55,687
Social Services and Housing	55,687	
Romance, E		33,700
Health	33,700	
Romano & L Romano, P		19,295
Social Services and Housing	19,295	
Romano, P		52,718
Social Services and Housing	52,718	
Ron Pettigren Christian School		48,917
Education	47,784	
Lottery Fund	1,133	
Ronson, M H		40,032
Social Services and Housing	40,032	
Rooke, E		16,982
Health	9,236	
Social Services and Housing	7,746	
Roots & Wings Montessori Place		22,057
Social Services and Housing	22,057	
Roper–Hull Child & Family Services, William		23,777
Social Services and Housing	23,777	
Rose Manor		943,193
Health	934,175	
Social Services and Housing	9,018	
Rose Prairie Gospel Tabernacle		19,795
Education	19,795	
Rose Rest Home		169,275
Health	157,752	
Social Services and Housing	11,523	
Rose View Lodge		41,845
Social Services and Housing	41,845	
Rose, L		11,400
Solicitor General	11,400	
Rosedale Athletic Club		52,200
Lottery Fund	52,200	
Rosemarie's Daycare		15,690
Social Services and Housing	15,690	
Roslen Rest Home (1990)		51,349
Health	51,349	
Ross & D Ross, I		10,666
Social Services and Housing	10,666	
Ross, A		13,601
Social Services and Housing	13,601	
Ross, P		142,785
Social Services and Housing	142,785	
Ross, R J, Dr		33,896
Labour and Consumer Services	33,896	
Rossland Chamber of Commerce		58,475
Regional and Economic Development	7,334	
Social Services and Housing	51,141	
Rossland Child Care		19,591
Social Services and Housing	19,591	
Rossland Historical Museum Association		10,496
Social Services and Housing	10,496	
Rossland Hospital Society, The		2,115,663
Health	2,115,663	
Rossland Public Library Association		10,925
Municipal Affairs, Recreation and Culture	10,925	
Rossland–Trail Country Club		133,333
Lottery Fund	133,333	
Roszell, J		14,167
Social Services and Housing	14,167	
Rotary Club of Chilliwack		35,000
Lottery Fund	35,000	
Rotary Club of Courtenay		10,000
Lottery Fund	10,000	
Rotary Club of North Vancouver		10,000
Lottery Fund	10,000	
Rotary Club of Powell River		15,000
Lottery Fund	15,000	
Rotary Club of Saanich		44,205
Social Services and Housing	44,205	
Rotary Club of Summerland		21,112
Lottery Fund	21,112	
Rotary Club of White Rock		49,000
Lottery Fund	49,000	
Rotary Manor		884,360
Health	852,404	
Social Services and Housing	31,956	
Rough Country Marine Ltd		20,080
Social Services and Housing	20,080	
Round Lake Treatment Centre		12,218
Social Services and Housing	12,218	
Routledge, R, Dr		13,206
Health	13,206	
Rowand, C		10,752
Social Services and Housing	10,752	
Rowing B C		131,650
Lottery Fund	131,650	
Roxon Medical West Ltd		23,619
Social Services and Housing	23,619	
Roy, A		25,462
Social Services and Housing	25,462	
Roy, B		276,505
Social Services and Housing	276,505	
Roy, G		12,675
Health	12,675	
Roy, R, Dr		31,550
Health	31,550	
Royal Arch Masonic Homes Society		2,419,723
Health	2,396,398	
Social Services and Housing	23,325	
Royal Canadian Legion		164,545
Lottery Fund	144,653	
Social Services and Housing	19,892	
Royal City Foods Ltd		60,627
Agriculture and Fisheries	60,627	
Royal City Taxi Ltd		53,992
Health	56	
Labour and Consumer Services	419	
Social Services and Housing	53,517	
Royal Columbian Hospital Pharmacy		23,540
Health	23,540	
Royal Heights Pre School		12,173
Social Services and Housing	12,173	
Royal Inland Hospital		56,935,546
Health	56,913,936	
Social Services and Housing	21,515	
Solicitor General	95	
Royal Life Saving Society of Canada, The		83,800
Lottery Fund	83,800	
Ruck, M		16,896
Health	5,799	
Social Services and Housing	11,097	
Ruic, M		13,620
Social Services and Housing	13,620	
Runnett, E		31,979
Health	31,979	
Rupert, T		67,264
Social Services and Housing	67,264	
Rusnak, M L, Dr		25,258

	Ministry $	Total $
Health	25,258	
Russell Prosthetics		67,436
Health	67,436	
Russell, K		24,378
Health	12,506	
Social Services and Housing	11,872	
Russell, L		64,877
Social Services and Housing	64,877	
Russett, J		21,978
Social Services and Housing	21,978	
Rye, V		11,804
Social Services and Housing	11,804	
Ryon, A		35,897
Social Services and Housing	35,897	
S & S Farms Ltd		17,609
Agriculture and Fisheries	17,609	
S A B R E West Coast Social & Behavorial Research Enterprises		14,116
Solicitor General	14,116	
S A F E R		15,953,091
Social Services and Housing	15,953,091	
S S Sicamous Restoration Society		80,044
Social Services and Housing	80,044	
Saan Stores Ltd		16,288
Social Services and Housing	16,288	
Saanich Fair		10,620
Agriculture and Fisheries	10,620	
Saanich Peninsula Chamber of Commerce		10,148
Regional and Economic Development	10,148	
Saanich Peninsula Direct Marketing Association		20,144
Agriculture and Fisheries	20,144	
Saanich Peninsula Hospital Society		13,576,967
Health	13,576,967	
Saanich School District 63		38,342,800
Education	38,227,435	
Lottery Fund	4,000	
Social Services and Housing	111,365	
Saanichton Packing & Cold Storage		71,380
Agriculture and Fisheries	71,380	
Saarela, E		27,582
Social Services and Housing	27,582	
Sabre		32,937
Solicitor General	32,937	
Saby, G I		33,636
Social Services and Housing	33,636	
Sadiwnyk, A		11,839
Health	11,839	
Safety Supply Canada Ltd		12,237
Social Services and Housing	12,237	
Sagar & J Sagar, E		27,201
Social Services and Housing	27,201	
Sage Resources		162,741
Social Services and Housing	162,741	
Saint Mary's Hospital		20,264,349
Health	20,263,578	
Social Services and Housing	771	
Saligumba, D B		67,475
Social Services and Housing	67,475	
Sallenback & D Sallenback, R		124,133
Social Services and Housing	124,133	
Salmo & District Chamber of Commerce		30,810
Social Services and Housing	30,810	
Salmo Arts & Museum Society		61,389
Lottery Fund	16,587	
Social Services and Housing	44,802	
Salmo Arts Council		17,104
Lottery Fund	2,568	
Social Services and Housing	14,536	
Salmo Community Resource Society		77,580
Labour and Consumer Services	10,000	
Social Services and Housing	58,579	
Solicitor General	9,001	
Salmo District Golf Club		32,302
Social Services and Housing	32,302	
Salmo Ski Club		40,302
Lottery Fund	55	
Social Services and Housing	40,247	
Salmon Arm & District Chamber of Commerce		31,944
Lottery Fund	8,800	
Regional and Economic Development	14,994	
Social Services and Housing	8,150	
Salmon Arm Bay Nature Enhancement Society		85,939
Environment	5,000	
Lottery Fund	80,939	
Salmon Arm Church of Christ		123,535
Education	123,535	
Salmon Arm Golf Club		62,555
Lottery Fund	62,555	
Salmon Arm Museum & Heritage Association		28,118
Lottery Fund	1,000	
Social Services and Housing	27,118	
Salmon Arm Pioneer Society		1,521,094
Health	1,513,348	
Social Services and Housing	7,746	
Salmon Arm Society for Shuswap Alcohol & Drug Program		172,327
Labour and Consumer Services	172,327	
Salmon River Recreation Association		36,489
Lottery Fund	36,089	
Municipal Affairs, Recreation and Culture	400	
Salt Spring Island Chamber of Commerce		93,482
Lottery Fund	85,875	
Regional and Economic Development	7,607	
Salt Spring Island Community Society		561,946
Health	18,166	
Labour and Consumer Services	88,200	
Social Services and Housing	455,580	
Salt Spring Island Home Support Services Society		344,990
Health	339,563	
Social Services and Housing	5,427	
Salts Sail & Life Training Society		26,307
Social Services and Housing	26,307	
Saltspring Island Daycare Society		29,518
Social Services and Housing	29,518	
Saltspring Island Public Library Association		19,731
Municipal Affairs, Recreation and Culture	19,731	
Salvation Army Buchanan Court		459,869
Health	459,869	
Salvation Army Buchanan Sunset Lodge		680,182
Health	676,427	
Social Services and Housing	3,755	
Salvation Army Community Daycare Centre		34,797
Social Services and Housing	34,797	
Salvation Army Community Services		11,396
Social Services and Housing	11,396	
Salvation Army Day Care		28,886
Social Services and Housing	28,886	
Salvation Army Day Care Centre		26,726
Social Services and Housing	26,726	
Salvation Army Dunsmuir House		174,844
Social Services and Housing	174,844	
Salvation Army Family Services (6th St)		104,739
Social Services and Housing	104,739	
Salvation Army Family Services (Yates St)		38,453
Social Services and Housing	38,453	
Salvation Army Grace Hospital, The		32,464,626
Health	32,451,994	
Social Services and Housing	12,632	
Salvation Army Harbour Light		379,415
Labour and Consumer Services	128,240	
Social Services and Housing	251,175	
Salvation Army Harbour Light/Miracle Valley		150,292
Social Services and Housing	150,292	
Salvation Army Homestead		402,859
Labour and Consumer Services	206,072	
Social Services and Housing	196,787	
Salvation Army House of Concord		1,757,931
Health	433,260	
Solicitor General	1,324,671	
Salvation Army Maywood Home		20,777

	Ministry $	Total $
Social Services and Housing	20,777	
Salvation Army Mens Social Service Centre		236,067
Social Services and Housing	236,067	
Salvation Army Nanaimo Corps		15,521
Social Services and Housing	15,521	
Salvation Army Pender Detox Centre, The		837,000
Labour and Consumer Services	837,000	
Salvation Army Sunset Lodge		2,065,607
Health	2,065,607	
Salvation Army Wiseman House		391,933
Solicitor General	391,933	
Salvation Army, The		742,439
Attorney General	21,000	
Labour and Consumer Services	91,760	
Social Services and Housing	597,890	
Solicitor General	31,789	
Salvation Army–Miracle Valley		195,995
Social Services and Housing	195,995	
Samaria Ministries Society		14,042
Health	14,042	
Sana Kleen Janitorial Services		10,684
Social Services and Housing	10,684	
Sanchez, L		19,952
Social Services and Housing	19,952	
Sandar Vision Ltd		15,075
Social Services and Housing	15,075	
Sandberg, J		29,406
Social Services and Housing	29,406	
Sanders, B, Dr		11,808
Health	11,808	
Sandman Hotels & Inns		18,587
Social Services and Housing	18,587	
Sanford Housing Society, Katherine		97,754
Health	97,754	
Saras Enterprises Ltd		70,689
Social Services and Housing	70,689	
Sardis Childrens Centre		60,679
Social Services and Housing	60,679	
Sasha's Daycare		21,672
Social Services and Housing	21,672	
Satellite Video Exchange Society		29,936
Municipal Affairs, Recreation and Culture	26,000	
Social Services and Housing	3,936	
Satnam Educational Society of B C		490,755
Education	490,755	
Saulino, D		27,241
Health	22,021	
Social Services and Housing	5,220	
Saulnier, G		13,489
Health	13,489	
Saunders, B		105,987
Social Services and Housing	105,987	
Saunders, G		25,364
Health	25,364	
Sauter, G		11,304
Social Services and Housing	11,304	
Sauter, J		60,142
Social Services and Housing	60,142	
Save–On–Foods & Drugs–Burnaby		56,338
Social Services and Housing	56,338	
Save–On–Foods & Drugs–Chilliwack		21,414
Social Services and Housing	21,414	
Save–On–Foods & Drugs–Coquitlam		21,934
Social Services and Housing	21,934	
Save–On–Foods & Drugs–Langley		20,700
Social Services and Housing	20,700	
Save–On–Foods & Drugs–North Delta		13,517
Social Services and Housing	13,517	
Save–On–Foods & Drugs–North Vancouver		28,450
Social Services and Housing	28,450	
Save–On–Foods & Drugs–Park & Tilford		32,669
Social Services and Housing	32,669	
Save–On–Foods & Drugs–Richmond		14,042
Social Services and Housing	14,042	
Save–On–Foods & Drugs–Saanich		24,224
Social Services and Housing	24,224	
Save–On–Foods & Drugs–Surrey		36,110
Social Services and Housing	36,110	
Savoie & Dr F Savoie & Dr A Savoie, C, D		14,230
Solicitor General	14,230	
Sawatsky & T Sawatsky, R		31,481
Social Services and Housing	31,481	
Saxe Point Daycare		64,022
Social Services and Housing	64,022	
Sayers, N		40,257
Health	40,257	
Sayle, D		21,143
Social Services and Housing	21,143	
Sayo Development Corp		202,654
Health	139,169	
Social Services and Housing	63,485	
Sayward Christian School Society		40,367
Education	40,367	
Schartner, L		32,574
Social Services and Housing	32,574	
Scheel, T		46,544
Social Services and Housing	46,544	
Schellenberg, D		32,777
Social Services and Housing	32,777	
Schembri, F		15,840
Social Services and Housing	15,840	
Schembri, J		42,640
Social Services and Housing	42,640	
Schieldrop Inc, P, Dr		39,495
Health	39,495	
Schimpf, M G		40,361
Solicitor General	40,361	
Schley, E		20,016
Social Services and Housing	20,016	
Schlitt, P		25,357
Health	21,457	
Social Services and Housing	3,900	
Schmid, R		29,592
Social Services and Housing	29,592	
Schmidbauer & E Spicer, S		147,761
Social Services and Housing	147,761	
Schmidbauer, E		42,344
Social Services and Housing	42,344	
Schmidt Optical Co Ltd, Art		10,711
Social Services and Housing	10,711	
Schmidt, E		11,304
Social Services and Housing	11,304	
Schmitz & J Schmitz, C		17,285
Social Services and Housing	17,285	
Schnoor, H		18,566
Social Services and Housing	18,566	
Schoening Funeral Service (1961) Ltd		11,704
Social Services and Housing	11,704	
Scholem Home Ltd		368,511
Health	256,084	
Social Services and Housing	112,427	
Schrock, K		27,307
Social Services and Housing	27,307	
Schuurman, L		12,675
Health	12,675	
Schwartz, J H		22,252
Social Services and Housing	22,252	
Schwarz, A		22,055
Health	10,964	
Social Services and Housing	11,091	
Science Council of B C		17,015,408
Advanced Education, Training and Technology	15,087,908	
Sustainable Environment Fund	1,927,500	
Science World B C		258,270
Advanced Education, Training and Technology	120,000	
Education	20,000	
Sustainable Environment Fund	118,270	
Scobie, R		23,451
Agriculture and Fisheries	23,451	
Scorah, C		12,485

	Ministry $	Total $
Social Services and Housing	12,485	
Scott's Pharmacy (1966) Ltd		10,652
Social Services and Housing	10,652	
Scott, B		40,218
Social Services and Housing	40,218	
Scott, R		12,293
Social Services and Housing	12,293	
Scott, R R		137,989
Social Services and Housing	137,989	
Scottsdad Wheelchairs		50,236
Health	1,168	
Social Services and Housing	49,068	
Scull, J, Dr		26,305
Health	26,005	
Social Services and Housing	300	
Sea & Sky Economic Development Commission		103,180
Regional and Economic Development	103,180	
Sea-Isle Rehabilitation Services Ltd		34,373
Health	34,373	
Sears Canada Inc		28,159
Social Services and Housing	28,159	
Seaview Guest Home (1973) Ltd		178,345
Social Services and Housing	178,345	
Seaview Rest Home		215,134
Health	215,134	
Sechelt & District Chamber of Commerce		19,781
Regional and Economic Development	19,781	
Sechelt Indian Government District		679,347
Lottery Fund	546,072	
Municipal Affairs, Recreation and Culture	133,275	
Sechelt Intermediate Care Society-Shorncliffe		1,087,118
Health	1,087,118	
Sechelt Public Library Association		10,206
Municipal Affairs, Recreation and Culture	10,206	
Second Spring Adult Day Care Centre		176,307
Health	176,307	
Seggewiss Co Ltd, H J		201,206
Solicitor General	201,206	
Seib, M		30,306
Social Services and Housing	30,306	
Seibeck, H		24,426
Social Services and Housing	24,426	
Seitz, H		14,755
Social Services and Housing	14,755	
Self Help Opportunity for Parents		87,500
Social Services and Housing	87,500	
Selkirk College		15,485,220
Advanced Education, Training and Technology	15,392,602	
Government Management Services	500	
Lottery Fund	914	
Regional and Economic Development	1,500	
Social Services and Housing	89,704	
Selnes, R		20,445
Social Services and Housing	20,445	
Selpaw Holdings Ltd		25,004
Social Services and Housing	25,004	
Semiahmoo Fish & Game Club		37,079
Lottery Fund	37,079	
Semiahmoo House Society		2,481,174
Social Services and Housing	2,481,174	
Semrau Inc, S R, Dr		132,344
Health	132,344	
Senaiko, S		26,100
Social Services and Housing	26,100	
Seneviratne, J		11,220
Social Services and Housing	11,220	
Senior Citizens Club of Fernie & District		23,605
Lottery Fund	23,605	
Seniors Alcohol & Drug Rehabilitation Society		69,000
Labour and Consumer Services	69,000	
Seniors Supplement		18,407,938
Social Services and Housing	18,407,938	
Senzig, J		20,424
Social Services and Housing	20,424	
Sergeant, A		19,961
Social Services and Housing	19,961	
Seton Villa		601,501
Health	601,501	
Seton's Active Seniors		21,065
Lottery Fund	21,065	
Seven Hills Golf & Country Club		26,000
Lottery Fund	26,000	
Seven Seas Travel Ltd		100,347
Social Services and Housing	100,347	
Sexual Assault Recovery Anonymous Society		30,000
Government Management Services	30,000	
Seymour Pharmasave 174		22,460
Health	2,614	
Social Services and Housing	19,846	
SFU Childcare Society		221,293
Social Services and Housing	221,293	
Shaler, S		349,820
Health	4,770	
Social Services and Housing	345,050	
Shannon Day Care		41,078
Social Services and Housing	41,078	
Share Family & Community Services Society		1,859,912
Health	316,925	
Labour and Consumer Services	115,000	
Social Services and Housing	1,427,987	
Share Social Services Community Services		170,406
Health	170,000	
Social Services and Housing	406	
Sharondale Lodge		124,968
Social Services and Housing	124,968	
Sharpe, M		29,079
Social Services and Housing	29,079	
Shaughnessy Heights Church Day Care Centre		21,267
Social Services and Housing	21,267	
Shaughnessy Hospital Society-Geriatric Day Hospital		416,158
Health	416,158	
Shaw, C E		16,234
Social Services and Housing	16,234	
Shaw, L		86,819
Social Services and Housing	86,819	
Shawara, A		16,396
Social Services and Housing	16,396	
Shawnigan Lake Improvement District		50,000
Lottery Fund	50,000	
Shawnigan Lake School		382,722
Education	382,722	
Shaws Rest Home		77,910
Health	48,841	
Social Services and Housing	29,069	
Sheahan, L		19,818
Social Services and Housing	19,818	
Sheffield, E M		20,016
Social Services and Housing	20,016	
Sheffield, G M		13,620
Social Services and Housing	13,620	
Sheldon & A Hoffman, L		19,831
Social Services and Housing	19,831	
Shellard, R		20,016
Social Services and Housing	20,016	
Shelmarie Rest Home Inc		302,463
Health	292,170	
Social Services and Housing	10,293	
Shelton, A		28,217
Health	14,367	
Social Services and Housing	13,850	
Shenton, P		58,591
Social Services and Housing	58,591	
Shepherd, C		58,308
Social Services and Housing	58,308	
Shepherd, R		29,705
Social Services and Housing	29,705	
Sherk, R I		13,620
Social Services and Housing	13,620	
Sherry & J Sherry, V		26,456

	Ministry $	Total $
Health	26,456	
Sherwood Crescent Guest Home Ltd		1,092,899
Health	1,092,899	
Sherwood Place		158,408
Health	106,218	
Social Services and Housing	52,190	
Sherwood, G, Dr		52,511
Health	52,511	
Shickele, S		13,620
Social Services and Housing	13,620	
Shipowick & P Shipowick, T		14,352
Agriculture and Fisheries	14,352	
Ships Point Lodge		118,163
Social Services and Housing	118,163	
Shkwarok, B J, Dr		23,947
Health	23,947	
Shop Easy Stores		35,395
Social Services and Housing	35,395	
Shoppers Drug Mart 204		10,843
Social Services and Housing	10,843	
Shoppers Drug Mart 232		10,275
Health	10,275	
Shoppers Drug Mart 239		13,852
Health	3,977	
Social Services and Housing	9,867	
Solicitor General	8	
Shoppers Drug Mart 279		19,984
Labour and Consumer Services	15,779	
Social Services and Housing	4,205	
Shoppers Food Mart Ltd		14,585
Social Services and Housing	14,585	
Shore, L		22,344
Social Services and Housing	22,344	
Shorman & K John, H		10,851
Social Services and Housing	10,851	
Short, A		20,016
Social Services and Housing	20,016	
Shorthouse & J Shorthouse, M		271,041
Social Services and Housing	271,041	
Shrimps Day Care		29,411
Social Services and Housing	29,411	
Shuswap Area Family Emergency Society		145,030
Health	15,000	
Lottery Fund	559	
Social Services and Housing	129,471	
Shuswap Association for the Mentally Handicapped People		240,072
Lottery Fund	6,303	
Social Services and Housing	233,769	
Shuswap Day Care Society		71,891
Social Services and Housing	71,891	
Shuswap District Arts Council		10,205
Lottery Fund	10,205	
Shuswap Exceptional Childrens Association		124,366
Social Services and Housing	124,366	
Shuswap Family Resources & Referral Society		88,014
Social Services and Housing	88,014	
Shuswap Home Support Service		1,092,173
Health	1,005,538	
Social Services and Housing	86,635	
Shuswap Lake Ferry Service Ltd		37,500
Transportation and Highways	37,500	
Shuswap Lake General Hospital		33,730
Health	2,652	
Social Services and Housing	31,078	
Shuswap Nation Tribal Council		30,000
Environment	30,000	
Shuswap Resource & Referral Society		111,000
Education	27,500	
Health	83,500	
Shuswap School District 89		31,658,820
Education	31,594,697	
Health	8,408	
Lottery Fund	3,000	
Social Services and Housing	52,715	
Shuswap Task Force on Alcohol & Drug Abuse		11,125
Labour and Consumer Services	11,125	
Shuswap Youth Centre Association		22,095
Social Services and Housing	22,095	
Shuswap–Okanagan Treatment Centre Society		15,000
Labour and Consumer Services	15,000	
Shymor Holdings		582,682
Social Services and Housing	582,682	
Sicamous & District Chamber of Commerce		11,159
Regional and Economic Development	6,000	
Social Services and Housing	5,159	
Sicamous Sunshine Daycare		11,678
Social Services and Housing	11,678	
Sidney Personal Care Home Ltd		862,179
Health	862,179	
Sigmond, S C		61,461
Health	54,207	
Solicitor General	7,254	
Sigmundson, K, Dr		157,167
Health	157,167	
Sigouin, P		37,093
Social Services and Housing	37,093	
Sigurdson, W F, Dr		37,399
Health	37,399	
Silva, J		10,859
Agriculture and Fisheries	1,162	
Social Services and Housing	9,697	
Silver Hammer Farms Inc		15,125
Agriculture and Fisheries	15,125	
Silver Hotel & Rooms		17,908
Social Services and Housing	17,908	
Silver Threads Service		76,207
Health	76,207	
Silverhill Daycare Society		20,499
Social Services and Housing	20,499	
Silverstrone, D		52,293
Social Services and Housing	52,293	
Silvertip Archers		10,667
Lottery Fund	10,667	
Simcoll Investments Ltd		76,367
Health	44,853	
Social Services and Housing	31,514	
Simon Fraser Home Support Association		1,661,099
Health	1,560,566	
Social Services and Housing	100,533	
Simon Fraser Lodge Inc		2,384,333
Health	2,337,861	
Social Services and Housing	46,472	
Simon Fraser Society for Community Living		3,075,950
Social Services and Housing	3,075,950	
Simon Fraser Union Board of Health		38,869
Health	38,869	
Simon Fraser University		121,548,520
Advanced Education, Training and Technology	121,218,615	
Agriculture and Fisheries	39,066	
Attorney General	950	
Education	56,250	
Energy, Mines and Petroleum Resources	5,000	
Government Management Services	11,342	
Health	143,400	
Lottery Fund	27,572	
Regional and Economic Development	25,572	
Social Services and Housing	13,753	
Solicitor General	7,000	
Simpson Private Hospital		1,360,322
Health	1,360,322	
Simpson, R, Dr		25,337
Social Services and Housing	25,337	
Sinatynski, D		15,840
Social Services and Housing	15,840	
Singh, K I, Dr		100,306
Health	100,306	
Single Parents Resource Centre		112,660
Social Services and Housing	112,660	
Sinotte & M Sinotte, R		41,706

	Ministry $	Total $
Social Services and Housing	41,706	
Sisters of Saint Ann		1,038,174
Education	1,038,174	
Sisters of the Good Shepherd		41,584
Social Services and Housing	41,584	
Siu, W		19,900
Social Services and Housing	19,900	
Skeena Terrace Tenants Association		18,104
Social Services and Housing	18,104	
Skeena Union Board of Health		32,664
Health	32,664	
Skeena–Queen Charlotte Regional Hospital District		23,859
Health	23,859	
Skeetchestn Indian Band		83,568
Lottery Fund	83,568	
Skibinski, R		29,440
Social Services and Housing	29,440	
Skibinski, S		39,318
Social Services and Housing	39,318	
Skinner, D		19,241
Health	6,930	
Social Services and Housing	12,311	
Skoretz, E		23,793
Social Services and Housing	23,793	
Skyline Farms Ltd		13,910
Agriculture and Fisheries	13,910	
Skyword Marketing Ltd		100,000
Tourism	100,000	
Slack, G		76,520
Social Services and Housing	76,520	
Slakov, H A, Dr		10,667
Health	10,667	
Sleigh, A D, Dr		45,686
Health	45,686	
Sliammon Native Christian Fellowship		14,000
Native Affairs	14,000	
Slocan Community Hospital & Health Care Society–New Denver Pavilion		626,880
Health	626,880	
Slocan Community Hospital & Health Care Society		973,083
Health	965,793	
Social Services and Housing	7,290	
Slocan Valley Economic Development Commission		13,738
Government Management Services	10,000	
Regional and Economic Development	3,738	
Slomke, R		42,414
Social Services and Housing	42,414	
Small Entrepreneurial Co-op Education Grants		1,390,000
Advanced Education, Training and Technology	1,390,000	
Small Talk Society for Developmental Language Disorders in Preschool Age Children		198,893
Lottery Fund	13,583	
Social Services and Housing	185,310	
Smart, M		15,778
Social Services and Housing	15,778	
Smart, P		82,885
Social Services and Housing	82,885	
Smeeton, E		118,279
Social Services and Housing	118,279	
Smeeton, S		57,166
Social Services and Housing	57,166	
Smeltzer & P Smeltzer, H		137,690
Social Services and Housing	137,690	
Smiley, W C		24,658
Solicitor General	24,658	
Smith & D Smith, G		143,045
Solicitor General	143,045	
Smith Family Care Home		19,617
Health	15,756	
Social Services and Housing	3,861	
Smith, B		21,869
Agriculture and Fisheries	21,124	

	Ministry $	Total $
Social Services and Housing	745	
Smith, B M		20,016
Social Services and Housing	20,016	
Smith, C C, Dr		12,213
Social Services and Housing	12,213	
Smith, G		56,643
Social Services and Housing	11,886	
Solicitor General	44,757	
Smith, G D, Dr		22,226
Health	22,176	
Social Services and Housing	50	
Smith, J		249,369
Social Services and Housing	249,369	
Smith, J		13,600
Social Services and Housing	13,600	
Smith, L		22,601
Social Services and Housing	733	
Solicitor General	21,868	
Smith, M		33,070
Social Services and Housing	33,070	
Smith, M C		13,127
Health	13,127	
Smith, R		42,648
Social Services and Housing	42,648	
Smithers & District Chamber of Commerce		32,729
Regional and Economic Development	32,729	
Smithers Community Services Association		943,572
Lottery Fund	2,105	
Social Services and Housing	599,150	
Solicitor General	342,317	
Smithers Elk Lodge		11,458
Lottery Fund	11,458	
Smithers Golf & Country Club		128,666
Lottery Fund	128,666	
Smithers Home Support Service Society		193,512
Health	177,002	
Social Services and Housing	16,510	
Smithers Indian Friendship Centre		233,608
Attorney General	18,000	
Labour and Consumer Services	41,600	
Lottery Fund	116,784	
Native Affairs	22,000	
Social Services and Housing	35,224	
Smithers Public Library Association		14,068
Municipal Affairs, Recreation and Culture	14,068	
Smithers Residential Attendence Program		29,431
Solicitor General	29,431	
Smurfie Day Care Centre		13,396
Social Services and Housing	13,396	
Smyth & L Smyth, B		20,016
Social Services and Housing	20,016	
Smythe & D Smythe, K		38,446
Social Services and Housing	38,446	
Sober Urban Native Society		96,935
Labour and Consumer Services	96,935	
Social Planning & Research Council of B C		85,000
Health	65,000	
Solicitor General	20,000	
Society for Assistance in the Community		85,119
Social Services and Housing	85,119	
Society for International Maritime Centres		37,501
International Business and Immigration	37,501	
Society for International Maritime Centre–Vancouver		35,000
International Business and Immigration	35,000	
Society for the Education of Children with Specific Learning Disabilities		206,719
Education	206,719	
Society of Special Needs Adoptive Parents		118,954
Social Services and Housing	118,954	
Society of the Enderby & District Memorial Hospital		2,448,247
Health	2,448,247	
Society of the Shuswap Lake General Hospital, The		8,009,947

	Ministry $	Total $
Health	8,009,947	
Soilcon Laboratories Ltd		12,013
Agriculture and Fisheries	12,013	
Sointula Family Day Care		22,929
Social Services and Housing	22,929	
Sointula Recreation Association		33,263
Municipal Affairs, Recreation and Culture	400	
Social Services and Housing	32,863	
Sommerville, L		13,620
Social Services and Housing	13,620	
Sono Nis Press		39,276
Municipal Affairs, Recreation and Culture	39,276	
Sonoda, M, Dr		65,221
Health	65,221	
Sonshine Christian Preschool		10,024
Social Services and Housing	10,024	
Sonshine Daycare		38,200
Social Services and Housing	38,200	
Sooke Family Resource Society		24,847
Social Services and Housing	24,847	
Sooke Marine Rescue Society		30,000
Lottery Fund	30,000	
Sooke Region Museum		30,000
Municipal Affairs, Recreation and Culture	30,000	
Sooke Residents in Need Society		23,340
Social Services and Housing	23,340	
Sooke School District 62		40,804,207
Advanced Education, Training and Technology	600	
Education	40,798,607	
Lottery Fund	5,000	
Sooke–Jordon River Chamber of Commerce		80,817
Government Management Services	7,275	
Regional and Economic Development	9,595	
Social Services and Housing	63,947	
Sorensen & S Sorensen, D		20,230
Social Services and Housing	20,230	
Sos Kinderdorf, E		20,810
Agriculture and Fisheries	20,810	
Soucie, S		38,140
Social Services and Housing	38,140	
Soucie, T		26,455
Social Services and Housing	26,455	
South Arm Community Association		262,901
Lottery Fund	250,000	
Social Services and Housing	12,901	
South Arm United Church		46,715
Social Services and Housing	46,715	
South Cariboo Chamber of Commerce		11,295
Advanced Education, Training and Technology	1,589	
Regional and Economic Development	9,706	
South Cariboo Communities Resource Board		141,934
Social Services and Housing	141,934	
South Cariboo Community Day Care		45,494
Social Services and Housing	45,494	
South Cariboo Elizabeth Fry Society		62,057
Social Services and Housing	49,557	
Solicitor General	12,500	
South Cariboo Home Support Service Association		529,200
Health	508,224	
Social Services and Housing	20,976	
South Cariboo School District 30		10,128,446
Education	10,083,556	
Lottery Fund	3,500	
Social Services and Housing	41,390	
South Central Union Board of Health		32,168
Health	32,168	
South Coastal Dairy Education Association		15,345
Agriculture and Fisheries	15,345	
South Fraser Family Daycare Society		47,727
Social Services and Housing	47,727	
South Hill Child Care Centre		50,050
Social Services and Housing	50,050	
South Hill Resources Ltd		667,949
Social Services and Housing	667,949	

	Ministry $	Total $
South Okanagan Alcohol Counselling Service		189,787
Labour and Consumer Services	189,787	
South Okanagan Childrens Service Society		479,896
Health	8,426	
Social Services and Housing	471,470	
South Okanagan Home Support Services Society		616,401
Health	568,966	
Social Services and Housing	47,435	
South Okanagan Hospital Society		5,610,056
Health	5,610,056	
South Okanagan Long Term Care Society–Sagebrush Lodge		1,176,419
Health	1,176,419	
South Okanagan Recope Society		15,000
Health	15,000	
South Okanagan Union Board of Health		34,331
Health	34,331	
South Okanagan Women in Need Society		166,740
Attorney General	23,040	
Government Management Services	5,200	
Labour and Consumer Services	640	
Social Services and Housing	137,860	
South Peace Art Society		17,500
Municipal Affairs, Recreation and Culture	17,500	
South Peace Child Development Society		379,083
Health	21,104	
Social Services and Housing	357,979	
South Peace Colony		92,736
Agriculture and Fisheries	92,736	
South Peace Community Resources Society		1,188,669
Attorney General	50,450	
Health	12,305	
Social Services and Housing	1,125,914	
South Peace Home Support Association		604,907
Health	572,760	
Social Services and Housing	32,147	
South Peace Society for the Development of the Handicapped		145,675
Health	145,675	
South Surrey White Rock Womens Place Association		12,500
Government Management Services	12,500	
South Vancouver Adult Day Care		207,586
Health	207,586	
South Vancouver Little League		11,259
Lottery Fund	11,259	
South Vancouver Neighbourhood House		256,128
Social Services and Housing	256,128	
Southardaire Manor		357,876
Health	307,729	
Social Services and Housing	50,147	
Southeast Industries Ltd		10,320
Social Services and Housing	10,320	
Southern Okanagan Association for the Mentally Handicapped		594,789
Social Services and Housing	594,789	
Southern Okanagan School District 14		12,575,513
Education	12,572,013	
Lottery Fund	3,500	
Southland Canada Inc		21,744
Social Services and Housing	21,744	
Southpines Private Hospital Ltd		998,166
Health	977,347	
Social Services and Housing	20,819	
Southshore Daycare Centre		17,191
Social Services and Housing	17,191	
Southwest B C Chrstmas Tree Association		16,986
Agriculture and Fisheries	16,986	
Southwest Regional Arts Council		12,500
Lottery Fund	12,500	
Spady, B		48,816
Social Services and Housing	48,816	
Spare Time Bobolink		14,366
Social Services and Housing	14,366	
Spare Time Challenge Club		51,054

	Ministry $	Total $
Social Services and Housing	51,054	
Spare Time Clubhouse		24,699
Social Services and Housing	24,699	
Spare Time Fun Centre		255,935
Social Services and Housing	255,935	
Spare Time II		19,008
Social Services and Housing	19,008	
Sparling Inc, J R		11,520
Health	11,520	
Sparwood Childrens Centre		21,836
Lottery Fund	3,560	
Social Services and Housing	18,276	
Sparwood General Hospital Society		2,372,177
Health	2,372,177	
Sparwood Golf Club		72,088
Lottery Fund	72,088	
Sparwood Public Library Association		16,158
Municipal Affairs, Recreation and Culture	16,158	
Sparwood Winter Recreation Area Society		61,682
Lottery Fund	4,926	
Social Services and Housing	56,756	
Spatsizi Association for Biological Research		36,000
Parks	36,000	
Spaulding, E		15,960
Health	15,960	
Spears, D		13,593
Social Services and Housing	13,593	
Special Assistance Farmers		234,802
Agriculture and Fisheries	234,802	
Special Delivery Moving Theatre		12,500
Lottery Fund	12,500	
Specialty Honey Products Ltd		32,737
Agriculture and Fisheries	32,737	
Spectrum Society for Adult Community Living		977,271
Health	25,302	
Social Services and Housing	951,969	
Spencer, J, Dr		84,163
Solicitor General	84,163	
Spencer, S		26,097
Social Services and Housing	26,097	
Spiller, G W, Dr		27,572
Health	27,344	
Solicitor General	228	
Spinella, M		38,056
Social Services and Housing	38,056	
Spinning Wheel Inn		11,150
Social Services and Housing	11,150	
Sport & Fitness Council for the Disabled		57,400
Lottery Fund	57,400	
Sport B C		357,483
Municipal Affairs, Recreation and Culture	357,483	
Sport Medicine Council of B C		228,400
Municipal Affairs, Recreation and Culture	228,400	
Spragg, B		78,295
Social Services and Housing	78,295	
Spring Lake Youth Ranch		253,191
Social Services and Housing	120,089	
Solicitor General	133,102	
Springridge Early Childhood Centre		122,863
Social Services and Housing	122,863	
Spruce City Wildlife Association		13,200
Environment	13,200	
Spruce Meadow Ranch		27,600
Agriculture and Fisheries	27,600	
Squamish & Howe Sound District Chamber of Commerce		10,987
Regional and Economic Development	10,987	
Squamish Alcohol & Drug Services Society		93,000
Labour and Consumer Services	93,000	
Squamish Community Services Society		512,554
Health	45,824	
Social Services and Housing	461,985	
Solicitor General	4,745	
Squamish Health Care Society		3,502,776
Health	3,502,776	

	Ministry $	Total $
Squamish Indian Band		32,788
Social Services and Housing	32,788	
Squamish Intermediate Care Society		610,166
Health	610,166	
Squamish Lillooet Regional Hospital District		286,168
Health	286,168	
Squamish Public Library Association		32,586
Municipal Affairs, Recreation and Culture	32,586	
Squamish Swimming Pool Society		333,333
Lottery Fund	333,333	
St Aidan's Anglican Church		27,918
Social Services and Housing	27,918	
St Albans Daycare Centre		23,843
Social Services and Housing	23,843	
St Andrews School Society		126,809
Education	126,809	
St Anns Academy Society		1,030,259
Education	1,030,259	
St Anthony's Clinic Pharmacy 2		12,114
Health	2,701	
Social Services and Housing	9,413	
St Arnault, A		40,032
Social Services and Housing	40,032	
St Barnabas Day Care Society		220,517
Education	4,735	
Social Services and Housing	215,782	
St Bartholomew's Hospital Society, The		1,013,721
Health	1,013,721	
St Bartholomews Hospital		37,949
Health	37,949	
St Bernard House		200,999
Health	130,010	
Social Services and Housing	70,989	
St Casimirs Day Care Centre		23,747
Social Services and Housing	23,747	
St Crispins Villa Ltd		229,709
Health	141,850	
Social Services and Housing	87,859	
St George's Hospital Society		1,881,409
Health	1,881,409	
St George's Senior School		1,298,227
Education	1,298,227	
St Helens Hotel		80,708
Social Services and Housing	80,708	
St James Daycare Society		12,708
Social Services and Housing	12,708	
St James Social Service Society		1,218,496
Health	100,786	
Social Services and Housing	1,117,710	
St James' Home Support Service Society		980,318
Health	976,061	
Social Services and Housing	4,257	
St John Ambulance		98,145
Education	25,000	
Health	46,500	
Lottery Fund	26,478	
Social Services and Housing	167	
St John the Divine Daycare Centre		49,052
Social Services and Housing	49,052	
St Joseph's General Hospital		18,780,496
Health	18,757,864	
Social Services and Housing	22,632	
St Josephs Preschool		11,730
Social Services and Housing	11,730	
St Judes Anglican Home		1,295,269
Health	1,289,476	
Social Services and Housing	5,793	
St Jules, O		12,485
Social Services and Housing	12,485	
St Leonard's Youth & Family Services Society		2,178,483
Health	29,483	
Social Services and Housing	1,985,500	
Solicitor General	163,500	
St Margarets School		337,101
Education	337,101	

	Ministry $	Total $
St Mary's Hospital		72,444
Health	72,081	
Social Services and Housing	363	
St Mary's Hospital Society		7,872,135
Health	7,872,135	
St Matthews Day Care Society		67,687
Social Services and Housing	67,687	
St Michael's Centre Hospital Society		1,597,306
Health	1,597,306	
St Michaels Centre		896,645
Health	879,579	
Social Services and Housing	17,066	
St Michaels Centre Adult Day Care		77,026
Health	77,026	
St Michaels Church Day Care Centre		82,908
Social Services and Housing	82,908	
St Michaels University School Society		1,278,691
Education	1,278,691	
St Patrick's Transition Home Society		33,196
Labour and Consumer Services	33,196	
St Patricks House Society		84,278
Social Services and Housing	84,278	
St Pauls Hospital		114,466,930
Health	114,300,349	
Labour and Consumer Services	155,000	
Social Services and Housing	11,581	
St Pauls Hospital Pharmacy		742,873
Health	742,873	
St Thomas More Collegiate Ltd		1,474,466
Education	1,474,466	
St Vincent De Paul Society		196,667
Social Services and Housing	196,667	
St Vincent's Arbutus Hospital Society		2,703,481
Health	2,695,237	
Social Services and Housing	8,244	
St Vincent's Hospital		19,674,159
Health	19,648,438	
Social Services and Housing	25,721	
Stalker, L		27,419
Social Services and Housing	27,419	
Stalker, P		19,901
Health	19,901	
Stang & L Stang, D		34,692
Social Services and Housing	34,692	
Stang, E		17,263
Social Services and Housing	17,263	
Stangeland Inc, M		109,152
Health	108,392	
Social Services and Housing	760	
Stanton, S		25,153
Social Services and Housing	25,153	
Stanton, V		64,773
Social Services and Housing	64,773	
Start Economic & Employment Development Society		111,590
Social Services and Housing	111,590	
Steelhead Society of B C		23,212
Social Services and Housing	23,212	
Steering Committee for the B C Salmon Marketing Council		40,000
Agriculture and Fisheries	40,000	
Stefanakis, I		110,172
Social Services and Housing	110,172	
Steffler, S		49,613
Social Services and Housing	49,613	
Stegman, M		20,910
Social Services and Housing	20,910	
Steinke, V		10,719
Social Services and Housing	10,719	
Steitzer, G		22,789
Health	22,789	
Stelmaschuk & Associates Ltd, W J		2,652,354
Attorney General	6,000	
Social Services and Housing	1,155,875	
Solicitor General	1,490,479	

	Ministry $	Total $
Stelmaschuk (1987) Ltd, W J		292,543
Solicitor General	292,543	
Stemark Holdings Ltd		11,845
Social Services and Housing	11,845	
Step–By–Step Child Development Society		329,995
Health	13,750	
Social Services and Housing	316,245	
Stephanies Small World Day Care Ltd		49,326
Social Services and Housing	49,326	
Stephen Lodge		145,619
Health	111,662	
Social Services and Housing	33,957	
Stevens & D Stevens, F		11,880
Social Services and Housing	11,880	
Stevens, J		30,128
Social Services and Housing	30,128	
Stevens, P		11,430
Social Services and Housing	11,430	
Stevens, S		12,675
Health	12,675	
Stevenson, J		18,500
Social Services and Housing	18,500	
Stewart Chamber of Commerce		15,000
Tourism	15,000	
Stewart General Hospital Association		550,800
Health	529,416	
Labour and Consumer Services	21,384	
Stewart, M J		19,572
Solicitor General	19,572	
Stewart, N R, Dr		21,185
Health	21,185	
Stickle, D		29,169
Health	13,981	
Social Services and Housing	15,188	
Stikine School District 87		6,857,777
Education	6,820,143	
Lottery Fund	3,500	
Social Services and Housing	34,134	
Still Waters Private Hospital		1,786,259
Health	1,777,021	
Social Services and Housing	9,238	
Stirling House		232,622
Health	140,585	
Social Services and Housing	92,037	
Stirling, C		39,971
Social Services and Housing	39,971	
Stoddart Lake Farm Ltd		12,332
Agriculture and Fisheries	12,332	
Stoeckls Farm Ltd		17,664
Agriculture and Fisheries	17,664	
Stokes, S		73,244
Social Services and Housing	73,244	
Stokowski, B, Dr		11,513
Social Services and Housing	11,513	
Stone Indian Band		22,275
Attorney General	22,275	
Stone, M		51,325
Labour and Consumer Services	51,325	
Stoney Creek Indian Band		35,431
Attorney General	20,630	
Lottery Fund	2,201	
Native Affairs	12,600	
Strand, K		49,606
Advanced Education, Training and Technology	49,606	
Strasky, G		17,830
Agriculture and Fisheries	17,830	
Strasky, W		16,063
Agriculture and Fisheries	16,063	
Strategic Video Productions		10,000
Advanced Education, Training and Technology	10,000	
Strathcona Adult Day Centre Society		216,109
Health	216,109	
Strathcona Community Centre Association		218,373
Attorney General	500	
Lottery Fund	201,923	

	Ministry $	Total $
Social Services and Housing	15,950	
Straty, B		16,862
Social Services and Housing	16,862	
Straub, M		33,352
Social Services and Housing	33,352	
Stregger, J		20,225
Health	20,225	
Stremlaw & P B Lipsett, S		112,428
Social Services and Housing	112,428	
Stringer, E M		11,304
Social Services and Housing	11,304	
Strobiki, I		10,785
Social Services and Housing	10,785	
Stroke Association of B C		85,000
Health	85,000	
Strom, M		34,281
Health	34,281	
Strong Rehabilitation Centre Daycare, G F		22,480
Social Services and Housing	22,480	
Strong Rehabilitation Centre, G F		121,297
Health	59,326	
Social Services and Housing	61,971	
Stronski, B		27,970
Social Services and Housing	27,970	
Stuart & J Stuart, P		14,443
Social Services and Housing	14,443	
Stuart Lake Golf Club		51,800
Lottery Fund	51,800	
Student Grants		108,625
Advanced Education, Training and Technology	108,625	
Sturam, S		144,507
Social Services and Housing	144,507	
Sturgeon & O Sturgeon, A		19,638
Social Services and Housing	19,638	
Sturgess, L		62,607
Health	62,607	
Stynes & J Stynes, P		79,209
Social Services and Housing	79,209	
Sugar Bear Daycare Ltd		24,998
Social Services and Housing	24,998	
Suggestion Award Grants		59,150
Finance and Corporate Relations	59,150	
Sullivan, M		30,944
Social Services and Housing	30,944	
Sumac Ridge Estate Winery Ltd		111,141
Agriculture and Fisheries	111,141	
Sumas Indian Band		30,000
Education	30,000	
Summer of 73 Daycare Society		21,483
Social Services and Housing	21,483	
Summerland Chamber of Commerce		34,334
Regional and Economic Development	10,825	
Social Services and Housing	23,009	
Tourism	500	
Summerland Community Homemaker Society		330,094
Health	330,094	
Summerland Economic Development Commission		15,830
Regional and Economic Development	15,830	
Summerland General Hospital		11,803
Health	10	
Social Services and Housing	11,793	
Summerland Golf Society		16,273
Lottery Fund	16,273	
Summerland Home Support Society		46,440
Social Services and Housing	46,440	
Summerland Hospital Society, The		3,869,169
Health	3,869,169	
Summerland School District 77		7,835,273
Education	7,831,756	
Lottery Fund	2,677	
Social Services and Housing	840	
Summers, K		17,353
Social Services and Housing	17,353	
Summit Lake Community Association		12,400

	Ministry $	Total $
Lottery Fund	12,000	
Municipal Affairs, Recreation and Culture	400	
Sumners, K		21,874
Social Services and Housing	21,874	
Sun Stream Fruit Ltd		12,396
Agriculture and Fisheries	12,396	
Sun Valley Med Ltd		22,101
Health	175	
Social Services and Housing	21,926	
Sun Valley Office Supply Ltd		14,394
Social Services and Housing	14,394	
Sun Valley Paramedical Ltd		94,038
Social Services and Housing	94,038	
Sun Valley Rest Home		935,897
Health	931,372	
Social Services and Housing	4,525	
Sun Yat–Sen Garden Society, Dr		22,910
Social Services and Housing	22,910	
Suncoast Rockwood Lodge Society		16,037
Social Services and Housing	16,037	
Sunflower Day Care Centre		59,543
Social Services and Housing	59,543	
Sunny Hill Hospital for Children		7,715,201
Health	7,547,049	
Labour and Consumer Services	13,500	
Social Services and Housing	154,652	
Sunny Market		13,549
Social Services and Housing	13,549	
Sunnybank Retirement Home		1,310,378
Health	1,310,378	
Sunnyside Daycare Centre		36,683
Social Services and Housing	36,683	
Sunnyside Guest Home		60,248
Health	51,324	
Social Services and Housing	8,924	
Sunrise Educational Society		131,301
Education	131,301	
Sunrise Manor		99,844
Social Services and Housing	99,844	
Sunset Child Care Society		107,315
Social Services and Housing	107,315	
Sunset Special Care Facility		247,546
Social Services and Housing	247,546	
Sunshine Association for the Handicapped		420,928
Health	3,050	
Social Services and Housing	417,878	
Sunshine Coast Arts Council		11,010
Lottery Fund	11,010	
Sunshine Coast Community Resource Society		23,497
Social Services and Housing	23,497	
Sunshine Coast Community Services Society		458,089
Health	45,500	
Social Services and Housing	412,589	
Sunshine Coast Golf & Country Club		39,692
Social Services and Housing	39,692	
Sunshine Coast Home Support Society		919,787
Health	849,152	
Social Services and Housing	70,635	
Sunshine Coast Regional Hospital District		158,633
Health	158,633	
Sunshine Coast School District 46		20,497,147
Education	20,420,310	
Lottery Fund	3,900	
Social Services and Housing	72,937	
Sunshine Coast Transit Corp		12,019
Social Services and Housing	12,019	
Sunshine Family Day Care–Terrace		13,902
Social Services and Housing	13,902	
Sunshine Farms		76,052
Social Services and Housing	76,052	
Sunshine Lodge		296,317
Health	205,673	
Social Services and Housing	90,644	
Sunshine Place		107,341
Social Services and Housing	107,341	

	Ministry $	Total $
Sunshine Place After School Daycare		15,372
Social Services and Housing	15,372	
Sunshine Theatre Society		45,500
Municipal Affairs, Recreation and Culture	45,500	
Sunshine Valley Little Peoples Centre		71,227
Social Services and Housing	71,227	
Super Valu Stores Ltd		82,880
Social Services and Housing	82,880	
Superior Garden Service		10,483
Social Services and Housing	10,483	
Supplemental Student Grant Payments		305,803
Advanced Education, Training and Technology	305,803	
Surdell Taxi Ltd		20,569
Social Services and Housing	20,569	
Surrey & White Rock Home Support Association		2,177,795
Health	1,557,062	
Social Services and Housing	620,733	
Surrey Art Gallery		42,750
Lottery Fund	42,750	
Surrey Association for Early Childhood Education		578,492
Social Services and Housing	578,492	
Surrey Association for the Mentally Retarded		1,745,501
Social Services and Housing	1,745,501	
Surrey Centennial Museum		30,000
Municipal Affairs, Recreation and Culture	30,000	
Surrey Chamber of Commerce		18,201
Regional and Economic Development	10,977	
Social Services and Housing	7,224	
Surrey Community Resource Society		2,075,394
Attorney General	30,000	
Health	74,750	
Labour and Consumer Services	37,192	
Social Services and Housing	1,932,452	
Solicitor General	1,000	
Surrey Community Services Society		872,883
Health	409,437	
Social Services and Housing	463,446	
Surrey Coordinating Society		13,429
Health	13,429	
Surrey Memorial Hospital		122,490
Health	4,106	
Social Services and Housing	118,384	
Surrey Memorial Hospital Society		63,942,602
Health	63,942,452	
Social Services and Housing	150	
Surrey Public Library		357,985
Lottery Fund	9,787	
Municipal Affairs, Recreation and Culture	348,198	
Surrey Rehabilitation Society		163,303
Advanced Education, Training and Technology	23,640	
Social Services and Housing	139,663	
Surrey School District 36		199,725,870
Advanced Education, Training and Technology	1,825	
Education	199,416,799	
Lottery Fund	5,000	
Social Services and Housing	302,246	
Surrey Travelodge		18,225
Social Services and Housing	18,225	
Surrey Unity of Man Association, The		11,666
Education	11,666	
Surrey YM–YWCA		113,249
Social Services and Housing	113,249	
Surry, J		15,840
Social Services and Housing	15,840	
Susie's Fun House		23,146
Social Services and Housing	23,146	
Sutcliffe, S		25,563
Social Services and Housing	25,563	
Suter, J		22,586
Social Services and Housing	22,586	
Sutherland & L Sutherland, D		99,122
Social Services and Housing	99,122	
Sutherland Hills Rest Home Ltd		1,550,586
Health	1,539,159	
Social Services and Housing	11,427	

	Ministry $	Total $
Sutherland, B		80,013
Social Services and Housing	80,013	
Sutker, L W, Dr		59,674
Health	59,674	
Suttons Funeral Directors Ltd		14,625
Social Services and Housing	14,625	
Svennes, T		105,364
Health	105,364	
Swaine, A K		13,233
Health	13,233	
Swan Lake Christmas Hill Nature Sanctuary Society		16,033
Lottery Fund	16,033	
Swan Valley Lodge		1,136,193
Health	1,136,193	
Swanson, F		13,825
Social Services and Housing	13,825	
Swanson, W		14,220
Social Services and Housing	14,220	
Swatske & S Swatske, B		36,269
Social Services and Housing	36,269	
Swatske, S		102,839
Social Services and Housing	102,839	
Swift, R		167,660
Social Services and Housing	167,660	
Swim B C		10,000
Lottery Fund	10,000	
Syd's Taxi (1984) Ltd		13,022
Social Services and Housing	13,022	
Synod of the Diocese of New Westminster		212,824
Solicitor General	212,824	
Szabo, E		20,016
Social Services and Housing	20,016	
T & L Care Homes Ltd		150,391
Health	92,233	
Social Services and Housing	58,158	
T A S K		50,000
Regional and Economic Development	10,000	
Tourism	40,000	
T I E R Support Services		178,463
Social Services and Housing	178,463	
T L C Health Services–Extendicare Ltd		3,665,845
Health	3,665,845	
T R I U M F		495,000
Advanced Education, Training and Technology	495,000	
Tabor Home		1,687,423
Health	1,682,284	
Social Services and Housing	5,139	
Tahsis Hospital Society		643,849
Health	643,849	
Tahsis Social Development Society		32,291
Health	22,291	
Labour and Consumer Services	10,000	
Takasaki, S T, Dr		23,449
Social Services and Housing	23,449	
Taku River Tlingits		30,135
Health	30,000	
Solicitor General	135	
Tal & Y Tal, M		61,315
Health	61,315	
Talbot, J		17,500
Health	17,500	
Talon Books Ltd		37,524
Municipal Affairs, Recreation and Culture	37,524	
Tamahnous Theatre Workshop Society		47,408
Lottery Fund	45,000	
Social Services and Housing	2,408	
Tamitik Status of Women Association		22,500
Government Management Services	22,500	
Tamplin Medical Services Inc, R E I, Dr		115,679
Labour and Consumer Services	36,112	
Solicitor General	79,567	
Tansi Friendship Centre Society		63,600
Labour and Consumer Services	41,600	
Native Affairs	22,000	

	Ministry $	Total $
Target Resources		197,818
Social Services and Housing	197,818	
Tatar, E		26,341
Social Services and Housing	26,341	
Taylor & S Taylor, C		29,070
Social Services and Housing	29,070	
Taylor Manor		1,239,982
Health	1,239,982	
Taylor, C		35,482
Health	35,482	
Taylor, C		32,630
Social Services and Housing	32,630	
Taylor, J		11,544
Agriculture and Fisheries	5,134	
Social Services and Housing	6,410	
Taylor, S		29,010
Social Services and Housing	29,010	
Teaching Excellence Awards		62,000
Education	62,000	
Teamwork Employee Resources		88,803
Social Services and Housing	88,803	
Teasdale & M Teasdale, A		86,133
Social Services and Housing	86,133	
Technical Aids & Systems for the Handicapped Inc		12,712
Health	12,000	
Social Services and Housing	712	
Teddy Bear Day Care (Sechelt)		75,806
Social Services and Housing	75,806	
Teddy Bear Family Day Care		10,801
Social Services and Housing	10,801	
Teddy Bear Preschool		27,520
Social Services and Housing	27,520	
Teddy Bear's Place Out of School Daycare		34,627
Social Services and Housing	34,627	
Teddy Bears, The		12,379
Social Services and Housing	12,379	
Tedlie Clark Management Group		14,671
Health	14,671	
Tee, K A		14,210
Health	14,210	
Tempe Tots Daycare		32,535
Social Services and Housing	32,535	
Temple, J		14,785
Social Services and Housing	14,785	
Tender Loving Care Family Day Care		18,267
Social Services and Housing	18,267	
Tennis B C		108,680
Lottery Fund	108,680	
Tenth Ave Alliance Wee Care Daycare Centre		36,677
Social Services and Housing	36,677	
Teresas Family Daycare		11,658
Social Services and Housing	11,658	
Ternes, W		12,364
Health	12,364	
Terrace & District Arts Council		10,185
Lottery Fund	10,185	
Terrace & District Christian Council For Human Resources		30,473
Social Services and Housing	30,473	
Terrace & District Community Services Society		1,754,435
Health	144,030	
Social Services and Housing	1,605,405	
Solicitor General	5,000	
Terrace Calvin Christian School Society		409,439
Education	409,439	
Terrace Cerebral Palsy Association		129,847
Health	129,847	
Terrace Child Development Centre Society		186,667
Health	47,120	
Lottery Fund	6,000	
Social Services and Housing	133,547	
Terrace Community Services Society		15,000
Solicitor General	15,000	
Terrace Day Care Society		29,603
Social Services and Housing	29,603	
Terrace Firefighters		14,366
Lottery Fund	14,366	
Terrace Home Support Services		248,747
Health	174,753	
Social Services and Housing	73,994	
Terrace Public Library Association		44,627
Municipal Affairs, Recreation and Culture	44,627	
Terrace Regional Health Care Society		9,487,053
Health	9,487,053	
Terrace Regional Health Care Society–ECU		750,753
Health	750,753	
Terrace Regional Health Care Society–ICH		1,352,862
Health	1,291,554	
Social Services and Housing	61,308	
Terrace School District 88		33,346,511
Education	33,299,391	
Lottery Fund	5,000	
Social Services and Housing	42,120	
Terrace Travel Ltd		15,117
Social Services and Housing	15,117	
Terrace Womens Resource Centre		37,510
Government Management Services	22,500	
Health	15,010	
Terrace Youth Soccer Association		40,449
Lottery Fund	40,449	
Tessier, L		26,534
Social Services and Housing	26,534	
Testalinda Holdings Co Ltd		28,334
Agriculture and Fisheries	28,334	
Thatcher, H		24,924
Social Services and Housing	24,924	
Theatre B C/B C Drama Association		82,500
Lottery Fund	82,500	
Theatrical Arts Centre Society		66,666
Lottery Fund	66,666	
Themens, V		31,226
Social Services and Housing	31,226	
Themis Program Management & Consulting Ltd		4,578,725
Attorney General	4,578,725	
Thiesen, E		17,707
Social Services and Housing	17,707	
Thiessen, G		33,868
Social Services and Housing	33,868	
Thiessen, M		16,680
Social Services and Housing	16,680	
Thomas & B Thomas, C		247,642
Health	209,486	
Social Services and Housing	38,156	
Thomas, E		33,536
Health	33,536	
Thomas, M		23,281
Agriculture and Fisheries	21,749	
Social Services and Housing	1,532	
Thompson & W Thompson, J		12,193
Social Services and Housing	12,193	
Thompson Community Association		357,241
Social Services and Housing	357,241	
Thompson Community Services Inc		978,602
Social Services and Housing	978,602	
Thompson Community Services Okanagan Inc		1,297,283
Social Services and Housing	1,297,283	
Thompson Memorial Daycare Society, Phil		59,745
Lottery Fund	22,558	
Social Services and Housing	37,187	
Thompson Nicola Family Resource Society		179,093
Health	179,093	
Thompson Nicola Regional Hospital District		1,193,130
Health	751,974	
Regional and Economic Development	92,011	
Sustainable Environment Fund	349,145	
Thompson Residential & Community Services Inc		892,004
Social Services and Housing	892,004	
Thompson Valley Crisis & Counselling Services Association		105,639

	Ministry $	Total $
Health	100,914	
Labour and Consumer Services	4,000	
Social Services and Housing	725	
Thompson, A		22,577
Social Services and Housing	22,577	
Thompson, L		27,066
Social Services and Housing	27,066	
Thompson, L A		33,396
Health	25,365	
Social Services and Housing	8,031	
Thompson, L M		14,167
Health	14,167	
Thompson, N		15,493
Social Services and Housing	15,493	
Thompson, S		18,909
Social Services and Housing	18,909	
Thornhill Volunteer Fire Fighters		81,708
Social Services and Housing	81,708	
Thornton, H		13,620
Social Services and Housing	13,620	
Thorpe Enterprises Ltd, G & L		15,043
Social Services and Housing	15,043	
Three Links Care Centre		1,704,738
Health	1,696,992	
Social Services and Housing	7,746	
Three Little Kittens		10,665
Social Services and Housing	10,665	
Thrifty Foods		35,204
Social Services and Housing	35,204	
Thul, M		41,257
Social Services and Housing	41,257	
Thunderbird Neighborhood Association		13,063
Social Services and Housing	13,063	
Thurlow & P Thurlow, G		23,214
Social Services and Housing	23,214	
Thygesen, L		24,420
Social Services and Housing	24,420	
Tichy, D, Dr		28,798
Health	28,798	
Tien, G		88,530
Health	88,530	
Tiger Lily Farm Day Care		10,681
Social Services and Housing	10,681	
Tilbury Regional Hospital Laundry Society		29,500
Health	29,500	
Tillicum Care Society		2,885,123
Health	2,883,568	
Social Services and Housing	1,555	
Tillicum Daycare Society		25,782
Social Services and Housing	25,782	
Tillicum Haus Native Friendship Centre		216,876
Attorney General	5,600	
Education	55,900	
Health	91,376	
Labour and Consumer Services	42,000	
Native Affairs	22,000	
Tillicum Haus Society		18,229
Attorney General	11,144	
Health	7,085	
Tillicum Lodge		11,478
Social Services and Housing	11,478	
Tillicum Lodge–Victoria		148,088
Health	148,088	
Timbrell, E		24,029
Social Services and Housing	24,029	
Time for Tots Daycare		17,087
Social Services and Housing	17,087	
Timmins, J G		14,125
Social Services and Housing	14,125	
Tiny Tot Daycare		10,779
Social Services and Housing	10,779	
Tiny Tots Daycare Ltd		99,944
Social Services and Housing	99,944	
Tl'Azt'En Nations Band		30,953
Health	30,000	

	Ministry $	Total $
Lottery Fund	953	
Toad School Pre-School, The		13,912
Social Services and Housing	13,912	
Todd, A		48,937
Social Services and Housing	48,937	
Toews, E		11,304
Social Services and Housing	11,304	
Tofino Hospital Society		1,463,429
Health	1,463,429	
Tom Kitten Daycare		10,023
Social Services and Housing	10,023	
Tomm, B G, Dr		104,603
Health	104,603	
Tones, J A		12,276
Health	12,276	
Tonn, E		11,839
Health	11,839	
Toombs, A		83,055
Social Services and Housing	83,055	
Toosey Indian Band		83,607
Agriculture and Fisheries	81,607	
Lottery Fund	2,000	
Torok, K		21,489
Social Services and Housing	21,489	
Torp, E		25,184
Social Services and Housing	25,184	
Tot N Tyke Daycare		47,873
Social Services and Housing	47,873	
Total Communication Deaf Childrens Society of B C		294,865
Social Services and Housing	294,865	
Toth, P		68,482
Social Services and Housing	68,482	
Touchstone Family Association		1,074,165
Social Services and Housing	1,074,165	
Touchstone Theatre Company		40,000
Lottery Fund	40,000	
Tourism Association of Southwestern B C		935,102
Tourism	935,102	
Tourism Association of Vancouver Island		690,593
Tourism	690,593	
Tourism Shuswap		10,000
Tourism	10,000	
Towers, J		227,981
Social Services and Housing	227,981	
Town of Comox		2,080,639
Municipal Affairs, Recreation and Culture	2,075,159	
Solicitor General	710	
Transportation and Highways	4,770	
Town of Creston		847,795
Lottery Fund	73,333	
Municipal Affairs, Recreation and Culture	739,045	
Regional and Economic Development	1,000	
Solicitor General	1,400	
Transportation and Highways	33,017	
Town of Fort Nelson		1,136,613
Municipal Affairs, Recreation and Culture	1,134,905	
Solicitor General	1,708	
Town of Gibsons		390,867
Municipal Affairs, Recreation and Culture	382,010	
Transportation and Highways	8,857	
Town of Golden		587,391
Municipal Affairs, Recreation and Culture	586,391	
Solicitor General	1,000	
Town of Hope		372,483
Municipal Affairs, Recreation and Culture	364,326	
Social Services and Housing	20	
Solicitor General	7,120	
Transportation and Highways	1,017	
Town of Ladysmith		1,051,770
Health	184	
Municipal Affairs, Recreation and Culture	1,041,814	
Solicitor General	6,572	
Transportation and Highways	3,200	
Town of Oliver		1,239,961

	Ministry $	Total $
Finance and Corporate Relations	77,429	
Municipal Affairs, Recreation and Culture	1,064,006	
Solicitor General	1,544	
Transportation and Highways	96,982	
Town of Osoyoos		738,915
Health	18,000	
Municipal Affairs, Recreation and Culture	686,971	
Regional and Economic Development	30,400	
Solicitor General	1,144	
Transportation and Highways	2,400	
Town of Port McNeill		210,964
Municipal Affairs, Recreation and Culture	209,964	
Solicitor General	1,000	
Town of Princeton		370,842
Finance and Corporate Relations	505	
Health	28,000	
Lottery Fund	16,216	
Municipal Affairs, Recreation and Culture	295,109	
Regional and Economic Development	25,880	
Social Services and Housing	1,590	
Solicitor General	1,196	
Transportation and Highways	2,346	
Town of Qualicum Beach		1,221,330
Municipal Affairs, Recreation and Culture	1,127,447	
Solicitor General	1,000	
Transportation and Highways	92,883	
Town of Sidney		1,450,453
Municipal Affairs, Recreation and Culture	1,392,396	
Social Services and Housing	75	
Solicitor General	5,870	
Transportation and Highways	52,112	
Town of Smithers		926,269
Health	5,990	
Lottery Fund	100,000	
Municipal Affairs, Recreation and Culture	813,033	
Solicitor General	1,373	
Transportation and Highways	5,873	
Town of View Royal		1,063,389
Education	860	
Municipal Affairs, Recreation and Culture	1,062,529	
Townsite Grocery		12,269
Social Services and Housing	12,269	
Toy Box Pre School Centre		32,336
Social Services and Housing	32,336	
Tozer, J		31,680
Social Services and Housing	31,680	
Traffic Injury Research Foundation of Canada		33,142
Labour and Consumer Services	12,548	
Solicitor General	20,594	
Trail & District Child Care Society		201,382
Social Services and Housing	133,882	
Solicitor General	67,500	
Trail & District Community Services Centre Society		138,132
Labour and Consumer Services	138,132	
Trail & District Day Care Society		23,412
Social Services and Housing	23,412	
Trail & District Home Support Association		746,125
Health	738,747	
Social Services and Housing	7,378	
Trail Association for Community Living		625,692
Health	21,052	
Social Services and Housing	604,640	
Trail District Chamber of Commerce		23,627
Regional and Economic Development	11,092	
Social Services and Housing	11,535	
Tourism	1,000	
Trail Public Library		26,365
Municipal Affairs, Recreation and Culture	26,365	
Trail Regional Hospital		19,615
Health	8,538	
Social Services and Housing	11,077	
Trail Regional Hospital Society		19,431,962
Health	19,431,962	
Trail School District 11		20,542,038
Advanced Education, Training and Technology	600	
Education	20,482,306	
Lottery Fund	3,900	
Social Services and Housing	55,232	
Trail Senior Citizens Lodge Society		39,628
Social Services and Housing	39,628	
Traunweiser, C		30,695
Health	30,695	
Travel Time		27,077
Social Services and Housing	27,077	
Treasurer of Ontario, The		93,028
Advanced Education, Training and Technology	93,028	
Tredger, W		13,086
Social Services and Housing	13,086	
Trejan Lodge Ltd		402,260
Health	244,693	
Social Services and Housing	157,567	
Triage Emergency Services		40,671
Health	40,671	
Triangle Farms Ltd		15,036
Agriculture and Fisheries	15,036	
Tribal Resource Investment Corp		59,925
Native Affairs	59,925	
Trigg & J Trigg, R		30,200
Social Services and Housing	30,200	
Trigos Footwear		15,331
Social Services and Housing	15,331	
Trillium Extended Care Hospital		26,076
Social Services and Housing	26,076	
Trillium Health Care Society		2,027,540
Health	2,027,540	
Trillium Lodge		1,147,889
Health	1,138,190	
Social Services and Housing	9,699	
Trinity Baptist Church		17,212
Social Services and Housing	17,212	
Trinity Center Care Society		1,667,750
Health	1,656,800	
Social Services and Housing	10,950	
Trinity Christian Centre Society		57,158
Education	57,158	
Trinity Western University		60,551
Advanced Education, Training and Technology	60,431	
Lottery Fund	120	
Triple Crown Food Ltd		13,037
Social Services and Housing	13,037	
Triumf-Kaon Project Office		944,300
Advanced Education, Training and Technology	2,300	
Regional and Economic Development	942,000	
Tronson Court Group Home		224,486
Social Services and Housing	224,486	
Trottier & D Trottier, C		35,042
Social Services and Housing	35,042	
Trottier, C		38,073
Health	38,073	
Troupe De La Seizieme		12,500
Lottery Fund	12,500	
Tru-Valu Optical Ltd		65,962
Social Services and Housing	65,962	
Truscott, C		18,069
Social Services and Housing	18,069	
Ts'Ilhqot'In Tribal Council		50,004
Social Services and Housing	50,004	
Tsimshian Tribal Council		32,539
Social Services and Housing	32,539	
TTS Theatre Terrific Society		10,000
Lottery Fund	10,000	
Tuason, A P, Dr		94,342
Health	94,342	
Tucker, P		41,552
Health	41,552	
Tufford, H.		12,996
Social Services and Housing	12,996	
Tulcoal Unity Club		41,600
Lottery Fund	41,600	

	Ministry $	Total $
Tully & Co, Betty		336,300
Social Services and Housing	336,300	
Tumbler Ridge Family Support Society		161,324
Social Services and Housing	146,724	
Solicitor General	14,600	
Tumbler Ridge Golf Society		74,334
Lottery Fund	74,334	
Tumbler Ridge Health Care Services Society		569,862
Health	512,986	
Labour and Consumer Services	56,876	
Tumbler Ridge Public Library Association		12,722
Municipal Affairs, Recreation and Culture	12,722	
Turf Hotel (1967) Ltd		12,129
Social Services and Housing	12,129	
Turner & Associates, M		115,598
Social Services and Housing	115,598	
Turner & C Turner, R		214,952
Health	136,869	
Social Services and Housing	78,083	
Turner, D		56,728
Social Services and Housing	56,728	
Turner, E		22,423
Agriculture and Fisheries	552	
Social Services and Housing	21,871	
Turning Point		104,806
Labour and Consumer Services	104,806	
Tweety & Sylvester's Place		12,233
Social Services and Housing	12,233	
Twin Cedars Lodge		466,683
Health	466,038	
Social Services and Housing	645	
Twin Cedars Rest Home		637,895
Social Services and Housing	637,895	
Twin Oaks Guest Home Ltd		56,965
Health	56,965	
Ty-An Services		43,933
Solicitor General	43,933	
Tyee Candy Factory Inc		11,271
Social Services and Housing	11,271	
Typusiak, N J		16,605
Social Services and Housing	16,605	
U B C Museum of Anthroplogy		63,795
Lottery Fund	1,795	
Municipal Affairs, Recreation and Culture	62,000	
U Hill Kinderclub		26,541
Social Services and Housing	26,541	
U'Mista Cultural Centre		52,759
Lottery Fund	31,759	
Municipal Affairs, Recreation and Culture	15,000	
Native Affairs	6,000	
UBCM Commemorative Program Awards		25,047
Municipal Affairs, Recreation and Culture	25,047	
Udell & T Udell, L		13,878
Social Services and Housing	13,878	
Uhlmann, R P, Dr		31,617
Health	31,517	
Social Services and Housing	100	
Ujimoto, G A		13,440
Social Services and Housing	13,440	
University of Victoria Institute for Dispute Resolution		20,000
Regional and Economic Development	20,000	
University Sports Awards		1,080,600
Advanced Education, Training and Technology	1,080,600	
Uphill Memorial Home Society, Tom, The		1,040,013
Health	1,011,680	
Lottery Fund	28,333	
Upjohn Healthcare Services		4,271,437
Health	4,037,850	
Social Services and Housing	233,587	
Upper Fraser Valley Developmental Pre-School Society		216,374
Lottery Fund	33,334	
Social Services and Housing	183,040	
Upper Fraser Valley Neurological Society		345,397
Health	343,638	
Social Services and Housing	1,759	
Upper Fraser Valley Society for Mentally Handicapped People		1,283,386
Health	180	
Social Services and Housing	1,283,206	
Upper Fraser Valley Transition Society		163,138
Social Services and Housing	163,138	
Upper Fraser Valley Union Board of Health		32,905
Health	32,905	
Upper Island Union Board of Health		31,937
Health	31,937	
Upper Nicola Indian Band		22,600
Lottery Fund	22,600	
Upper North Thompson Family Service		11,010
Social Services and Housing	2,410	
Solicitor General	8,600	
Upton, E G, Dr		10,964
Health	10,964	
Urban Native Youth Association		206,362
Social Services and Housing	206,362	
Urban Representative Body of Aboriginal Nations		225,000
Health	219,000	
Native Affairs	6,000	
Urban, D E, Dr		27,665
Social Services and Housing	27,665	
Ursa Major Holdings Ltd		11,478
Social Services and Housing	11,478	
Urschel, J		20,293
Health	20,293	
Usma Nuu-Chan-Nulth		21,315
Social Services and Housing	21,315	
Utan Enterprises Ltd-Orian Home		1,109,892
Health	1,079,842	
Social Services and Housing	30,050	
Utley, N		21,600
Social Services and Housing	21,600	
V I S T A Programs		39,856
Social Services and Housing	39,856	
V S Services Ltd		122,949
Solicitor General	122,949	
Valemount Curling Club		101,083
Lottery Fund	101,083	
Valemount Health Planning Society		321,511
Health	296,511	
Labour and Consumer Services	25,000	
Valenciano & C Valenciano, R		36,822
Health	36,822	
Valenciano, R		63,271
Social Services and Housing	63,271	
Valhaven Home		324,666
Health	324,666	
Valiant Marine Co Ltd		15,936
Transportation and Highways	15,936	
Valley Christian School Society		490,444
Education	490,444	
Valley Home Support Society		2,389,936
Health	2,002,098	
Social Services and Housing	387,838	
Valley Native Friendship Centre		197,050
Attorney General	3,340	
Labour and Consumer Services	47,000	
Lottery Fund	1,908	
Native Affairs	32,174	
Social Services and Housing	112,628	
Valley Orthocare Ltd		20,645
Health	10,714	
Social Services and Housing	9,931	
Valley Pharmacy Ltd		25,152
Social Services and Housing	25,152	
Valley View Golf Club		32,430
Social Services and Housing	32,430	
Valleyhaven Guest Home		463,297
Health	463,297	
Value Village Ltd		17,108

	Ministry $	Total $
Social Services and Housing	17,108	
Van Aert, C		36,121
Social Services and Housing	36,121	
Van Der Meer, A		15,414
Social Services and Housing	15,414	
Van Der Molen & F Van Der Molen, I		19,408
Social Services and Housing	19,408	
Van Der Molen, I		47,171
Social Services and Housing	47,171	
Van Hoogstraten, J		59,332
Health	12,274	
Social Services and Housing	47,058	
Van Leeuwen Home		67,177
Health	51,684	
Social Services and Housing	15,493	
Van Press Printers		11,836
Social Services and Housing	11,836	
Van Tongeren, J		55,273
Social Services and Housing	55,273	
Van Volkingburgh, S		27,250
Social Services and Housing	27,250	
Van Zoeren, B		20,699
Social Services and Housing	20,699	
Van–Endo Dental Group Inc		11,725
Social Services and Housing	11,725	
Van–Isle Millwork		11,707
Social Services and Housing	11,707	
Vancouver Academy of Music		105,000
Lottery Fund	105,000	
Vancouver Adapted Music Society		11,807
Lottery Fund	11,807	
Vancouver Art Gallery Association		590,000
Lottery Fund	590,000	
Vancouver Art Therapy–Institute		10,824
Health	7,944	
Labour and Consumer Services	2,700	
Solicitor General	180	
Vancouver Bach Choir		35,500
Lottery Fund	35,500	
Vancouver Ballet Society		12,000
Municipal Affairs, Recreation and Culture	12,000	
Vancouver Cantata Singers		12,000
Lottery Fund	12,000	
Vancouver Celebration of the Arts Society		12,500
Lottery Fund	12,500	
Vancouver Central Handicraft Society		27,235
Social Services and Housing	27,235	
Vancouver Chamber Choir		85,000
Lottery Fund	85,000	
Vancouver Christian School Association		457,971
Education	457,971	
Vancouver College Ltd		2,616,225
Education	2,615,943	
Lottery Fund	282	
Vancouver Community College		68,776,483
Advanced Education, Training and Technology	68,588,481	
Education	21,895	
Government Management Services	500	
Lottery Fund	41,640	
Social Services and Housing	123,967	
Vancouver Community Y M C A		616,616
Social Services and Housing	616,616	
Vancouver Crematorium Ltd		15,777
Social Services and Housing	15,777	
Vancouver Cultural Alliance		32,500
Municipal Affairs, Recreation and Culture	32,500	
Vancouver Dance Centre Society		65,000
Lottery Fund	65,000	
Vancouver East Cultural Centre		80,000
Lottery Fund	80,000	
Vancouver Educational Opportunities		198,784
Social Services and Housing	198,784	
Vancouver Folk Music Festival Society		47,250
Municipal Affairs, Recreation and Culture	47,250	
Vancouver General Hospital		245,699,266
Health	245,327,484	
Labour and Consumer Services	155,000	
Social Services and Housing	206,551	
Solicitor General	10,231	
Vancouver indian Centre Society		171,177
Native Affairs	22,000	
Social Services and Housing	149,177	
Vancouver International Comedy Festival Society		10,000
Lottery Fund	10,000	
Vancouver Island Autistic Home Society		128,555
Social Services and Housing	128,555	
Vancouver Island Coach Lines Ltd		18,918
Social Services and Housing	18,918	
Vancouver Island Development Economics Association		72,473
Regional and Economic Development	72,473	
Vancouver Island Exhibition Association		12,140
Agriculture and Fisheries	12,140	
Vancouver Island Haven Society		218,246
Lottery Fund	24,445	
Social Services and Housing	193,801	
Vancouver Island Head Injury Association		18,847
Health	18,847	
Vancouver Island Housing Association for the Physically Disabled (1976)		1,228,988
Health	1,198,041	
Social Services and Housing	30,947	
Vancouver Island Mine Safety Association		11,000
Energy, Mines and Petroleum Resources	11,000	
Vancouver Island North School District 85		19,894,880
Education	19,891,380	
Lottery Fund	3,500	
Vancouver Island Providence Community Association		130,524
Health	110,371	
Lottery Fund	20,153	
Vancouver Island Regional Library District		1,061,315
Municipal Affairs, Recreation and Culture	1,061,315	
Vancouver Island Safety Council		124,119
Solicitor General	124,119	
Vancouver Island West School District 84		6,718,923
Education	6,697,923	
Lottery Fund	3,500	
Social Services and Housing	17,500	
Vancouver Life Skills Society		33,392
Social Services and Housing	33,392	
Vancouver Maritime Museum		92,000
Education	5,000	
Lottery Fund	5,000	
Municipal Affairs, Recreation and Culture	82,000	
Vancouver Mental Patients Association Society		724,018
Health	468,696	
Social Services and Housing	255,322	
Vancouver Montessori School Society		131,139
Education	131,139	
Vancouver Multicultural Society of B C		18,500
Lottery Fund	18,500	
Vancouver Museum		180,000
Municipal Affairs, Recreation and Culture	180,000	
Vancouver Native Health Society		98,450
Health	98,450	
Vancouver Neurological Centre		1,680,513
Health	1,677,823	
Social Services and Housing	2,690	
Vancouver New Music Society		34,000
Lottery Fund	34,000	
Vancouver Opera Association		360,000
Lottery Fund	360,000	
Vancouver Oral Centre for Deaf Children Inc, The		264,309
Education	111,119	
Social Services and Housing	153,190	
Vancouver Police & Native Liaison Society		17,500
Solicitor General	17,500	
Vancouver Port Corp		10,000
Environment	10,000	

	Ministry $	Total $
Vancouver Prosthetics Inc		98,353
Health	90,948	
Social Services and Housing	7,405	
Vancouver Public Aquarium		26,000
Education	26,000	
Vancouver Public Library		32,240
Municipal Affairs, Recreation and Culture	32,240	
Vancouver Resource Society for the Physically Disabled		2,200,528
Health	1,509,135	
Social Services and Housing	691,393	
Vancouver Resource Society–Blair Court		170,157
Health	170,157	
Vancouver Resource Society–Kelly Court		312,474
Health	312,474	
Vancouver Safety Council		100,000
Solicitor General	100,000	
Vancouver School District 39		281,348,664
Advanced Education, Training and Technology	7,152	
Education	279,161,125	
Labour and Consumer Services	4,500	
Lottery Fund	5,000	
Social Services and Housing	2,021,387	
Solicitor General	149,500	
Vancouver School of Theology		223,713
Advanced Education, Training and Technology	223,713	
Vancouver Society for Early Music		31,500
Lottery Fund	31,500	
Vancouver Status of Women		12,500
Government Management Services	12,500	
Vancouver Symphony Society		1,140,000
Lottery Fund	1,140,000	
Vancouver Talmud Torah Society		775,096
Education	774,011	
Lottery Fund	441	
Social Services and Housing	644	
Vancouver Taxi Ltd		50,155
Social Services and Housing	50,155	
Vancouver Theatresports League		12,519
Lottery Fund	12,519	
Vancouver Variety Club		150,000
Lottery Fund	150,000	
Vancouver Volunteer Centre, The		55,481
Social Services and Housing	55,481	
Vancouver Waldorf School Society, The		461,945
Education	461,945	
Vancouver Women in Focus Society		15,812
Lottery Fund	15,812	
Vancouver Writers Festival Society		38,000
Municipal Affairs, Recreation and Culture	38,000	
Vancouver YMCA International Unit		35,040
Social Services and Housing	35,040	
Vancouver–Richmond Association for Mentally Handicapped People		7,191,622
Health	71,776	
Social Services and Housing	7,119,846	
Vandenbrink & F Vandenbrink, C		14,626
Social Services and Housing	14,626	
Vanderhoof Alcohol & Drug Task Force		32,700
Labour and Consumer Services	32,700	
Vanderhoof Chamber of Commerce		11,268
Lottery Fund	3,019	
Regional and Economic Development	7,391	
Social Services and Housing	858	
Vanderhoof Home Support Services		270,809
Health	270,809	
Vanderhoof Public Library Association		10,165
Municipal Affairs, Recreation and Culture	10,165	
Vanderhorst Farms Ltd		34,886
Agriculture and Fisheries	34,886	
Vanderhorst, J		27,766
Agriculture and Fisheries	27,766	
Vanderhulst, A		57,165
Social Services and Housing	57,165	
Vanderwoerd, G		20,016
Social Services and Housing	20,016	
Vandusen Botanical Garden		35,000
Lottery Fund	35,000	
Vaness, F L		61,677
Health	61,677	
Vansickle, K		17,032
Health	12,793	
Social Services and Housing	4,239	
Variety Child Development Centre		87,577
Health	76,884	
Social Services and Housing	10,693	
Variety Club of B C		34,128
Lottery Fund	34,128	
Varnel, M		401,040
Social Services and Housing	401,040	
Vedalia Biological Research		13,459
Agriculture and Fisheries	13,459	
Vee Banks Farms Ltd		13,800
Agriculture and Fisheries	13,800	
Veejay House		100,838
Social Services and Housing	100,838	
Veiel, H O F		10,831
Health	10,831	
Veiner, B		11,385
Agriculture and Fisheries	11,385	
Veiner, C		10,322
Agriculture and Fisheries	10,322	
Vel–Rey Lodge		518,067
Health	357,072	
Social Services and Housing	160,995	
Vela Housing Society		63,138
Health	63,138	
Vendryes, J		13,677
Health	13,677	
Verity, K		26,740
Social Services and Housing	26,740	
Vermilion Irrigation District		61,800
Agriculture and Fisheries	61,800	
Vernon & D Anderson, S		15,427
Social Services and Housing	15,427	
Vernon & District Agricultural		25,000
Lottery Fund	25,000	
Vernon & District Association for the Mentally Handicapped		866,312
Health	425,947	
Social Services and Housing	440,365	
Vernon & District Chamber of Commerce		13,492
Regional and Economic Development	10,517	
Social Services and Housing	2,975	
Vernon & District Community Services Centre Society		10,000
Government Management Services	10,000	
Vernon & District Home Support Society		1,374,980
Health	1,282,919	
Social Services and Housing	92,061	
Vernon & District Women's Centre Society		12,500
Government Management Services	12,500	
Vernon Christian Fellowship		76,133
Education	76,133	
Vernon Christian School Society		271,862
Education	271,862	
Vernon Community Arts Council		12,065
Lottery Fund	12,065	
Vernon Community Music School		13,500
Lottery Fund	13,500	
Vernon Fish & Game Club		10,800
Lottery Fund	10,800	
Vernon Golf & Country Club		25,989
Lottery Fund	25,989	
Vernon Jubilee Hospital		217,222
Labour and Consumer Services	11,464	
Social Services and Housing	205,758	
Vernon Jubilee Hospital Pharmacy		21,904
Health	21,904	
Vernon Jubilee Hospital Society		31,100,786

	Ministry $	Total $
Health	30,977,250	
Labour and Consumer Services	123,536	
Vernon Public Art Gallery		12,106
Municipal Affairs, Recreation and Culture	10,000	
Social Services and Housing	2,106	
Vernon School District 22		45,084,467
Education	44,953,597	
Lottery Fund	45,000	
Social Services and Housing	85,870	
Vernon Science & Discovery Center		48,900
Lottery Fund	9,876	
Social Services and Housing	39,024	
Vernon Seed Orchard Co		478,431
Forests	478,431	
Vernon Womens Transistion House Society		313,192
Attorney General	23,000	
Social Services and Housing	223,857	
Solicitor General	66,335	
Versa Services		1,662,809
Solicitor General	1,662,809	
Versun Enterprises Ltd		215,639
Health	213,740	
Social Services and Housing	1,899	
Vervoort, R		15,596
Social Services and Housing	15,596	
Vesaniemi, E		17,844
Social Services and Housing	17,844	
Veterans Care Society		24,705
Lottery Fund	24,705	
Veterinary Infectious Disease Organization		15,000
Agriculture and Fisheries	15,000	
Victor, M		24,341
Social Services and Housing	24,341	
Victoria Association for Community		62,444
Attorney General	45,000	
Solicitor General	17,444	
Victoria Association for Community Living		3,040,847
Health	312,442	
Social Services and Housing	2,728,405	
Victoria Association for Street Kids		52,000
Labour and Consumer Services	52,000	
Victoria Career Development Society		260,810
Lottery Fund	21,042	
Social Services and Housing	239,768	
Victoria Child Sexual Abuse Society		145,857
Attorney General	45,000	
Health	22,481	
Social Services and Housing	78,376	
Victoria Children's Centre Society		36,415
Health	30,000	
Social Services and Housing	6,415	
Victoria Chinatown Care Centre		581,996
Health	563,943	
Social Services and Housing	18,053	
Victoria Christian Education Society		1,624,124
Education	1,624,124	
Victoria Churches Group Home Society		49,656
Social Services and Housing	49,656	
Victoria College of Art		25,000
Municipal Affairs, Recreation and Culture	25,000	
Victoria Commonwealth Games Society		2,395,000
Lottery Fund	2,395,000	
Victoria Conservatory of Music		105,800
Lottery Fund	105,800	
Victoria Cool Aid Society		1,339,501
Health	359,315	
Labour and Consumer Services	81,900	
Lottery Fund	4,990	
Social Services and Housing	893,296	
Victoria Easter Seal Telethon		15,000
Lottery Fund	15,000	
Victoria Family Violence Prevention Society		34,310
Attorney General	5,000	
Government Management Services	3,840	
Solicitor General	25,470	

	Ministry $	Total $
Victoria Gerontology Association		324,000
Labour and Consumer Services	324,000	
Victoria Handicapped Recreation Society		74,180
Social Services and Housing	74,180	
Victoria Home Support Society		898,004
Health	895,788	
Social Services and Housing	2,216	
Victoria International Festival		72,500
Municipal Affairs, Recreation and Culture	72,500	
Victoria Jazz Society		17,963
Lottery Fund	10,000	
Social Services and Housing	7,963	
Victoria Life Enrichment Society		563,304
Labour and Consumer Services	529,583	
Social Services and Housing	33,721	
Victoria Lodge		293,928
Health	274,704	
Social Services and Housing	19,224	
Victoria Native Friendship Centre		361,069
Attorney General	6,667	
Education	30,000	
Government Management Services	5,000	
Health	12,228	
Labour and Consumer Services	42,000	
Lottery Fund	530	
Native Affairs	48,370	
Social Services and Housing	196,462	
Solicitor General	19,812	
Victoria Performing Arts Society		10,000
Lottery Fund	10,000	
Victoria Rest Home Ltd		282,279
Health	196,555	
Social Services and Housing	85,724	
Victoria Schizophrenic Support Society		127,738
Health	127,738	
Victoria Single Parent Resource Center Society		41,594
Social Services and Housing	41,594	
Victoria Society for Educational Alternatives		309,465
Social Services and Housing	309,465	
Victoria Status of Women Action Group Society		12,500
Government Management Services	12,500	
Victoria Symphony Society		225,347
Lottery Fund	225,000	
Social Services and Housing	347	
Victoria West Community Y		92,567
Social Services and Housing	92,567	
Victoria Womens Sexual Assault Centre		120,856
Attorney General	106,590	
Government Management Services	10,000	
Lottery Fund	4,266	
Victoria Womens Transition House Society		278,192
Attorney General	39,500	
Government Management Services	19,100	
Social Services and Housing	219,592	
Victoria YM–YWCA Out of School Program		146,188
Social Services and Housing	146,188	
Victoria Youth Development Society		20,126
Social Services and Housing	20,126	
Victorian Hospital & Health Services Society of Kaslo		749,391
Health	749,391	
Victorian Order of Nurses Adult Day Care		150,787
Health	150,787	
Victorian Order of Nurses B C		111,500
Health	111,500	
Victory House		267,801
Health	267,801	
Victory, B L		11,304
Social Services and Housing	11,304	
Vidotto Counselling		19,440
Health	19,440	
View Royal Public Library Association		11,427
Municipal Affairs, Recreation and Culture	11,427	
View the Performing Arts Society		15,000
Lottery Fund	15,000	

	Ministry $	Total $
Villa Cathay Care Home Society		2,039,754
Health	1,993,702	
Social Services and Housing	46,052	
Villa Pandora		163,219
Health	101,979	
Social Services and Housing	61,240	
Villa Vista Lodge Inc		181,308
Health	112,692	
Social Services and Housing	68,616	
Village Day Care Society		36,863
Social Services and Housing	36,863	
Village of 100 Mile House		595,366
Finance and Corporate Relations	87,119	
Health	15,000	
Municipal Affairs, Recreation and Culture	364,370	
Solicitor General	11,152	
Transportation and Highways	117,725	
Village of Alert Bay		251,312
Lottery Fund	11,133	
Municipal Affairs, Recreation and Culture	160,340	
Solicitor General	1,216	
Transportation and Highways	78,623	
Village of Anmore		197,887
Municipal Affairs, Recreation and Culture	159,592	
Transportation and Highways	38,295	
Village of Ashcroft		499,318
Municipal Affairs, Recreation and Culture	482,018	
Regional and Economic Development	16,300	
Solicitor General	1,000	
Village of Belcarra		188,397
Municipal Affairs, Recreation and Culture	87,147	
Transportation and Highways	101,250	
Village of Burns Lake		531,504
Health	19,000	
Lottery Fund	72,065	
Municipal Affairs, Recreation and Culture	394,589	
Regional and Economic Development	2,500	
Solicitor General	15,350	
Transportation and Highways	28,000	
Village of Cache Creek		316,546
Lottery Fund	26,589	
Municipal Affairs, Recreation and Culture	288,732	
Social Services and Housing	225	
Solicitor General	1,000	
Village of Chase		674,025
Municipal Affairs, Recreation and Culture	564,506	
Transportation and Highways	109,519	
Village of Clinton		201,278
Municipal Affairs, Recreation and Culture	200,278	
Solicitor General	1,000	
Village of Cumberland		264,586
Lottery Fund	5,799	
Municipal Affairs, Recreation and Culture	258,787	
Village of Fort St James		449,727
Municipal Affairs, Recreation and Culture	411,777	
Solicitor General	17,950	
Sustainable Environment Fund	3,000	
Transportation and Highways	17,000	
Village of Fraser Lake		217,984
Municipal Affairs, Recreation and Culture	207,671	
Transportation and Highways	10,313	
Village of Fruitvale		256,045
Finance and Corporate Relations	231	
Municipal Affairs, Recreation and Culture	252,414	
Transportation and Highways	3,400	
Village of Gold River		1,345,083
Health	4,386	
Lottery Fund	745,102	
Municipal Affairs, Recreation and Culture	239,642	
Regional and Economic Development	31,200	
Social Services and Housing	93	
Solicitor General	7,745	
Sustainable Environment Fund	316,915	
Village of Granisle		167,326
Health	24,000	
Municipal Affairs, Recreation and Culture	137,783	
Regional and Economic Development	2,743	
Solicitor General	2,800	
Village of Harrison Hot Springs		318,321
Lottery Fund	38,667	
Municipal Affairs, Recreation and Culture	279,654	
Village of Hazelton		319,425
Lottery Fund	93,335	
Municipal Affairs, Recreation and Culture	208,040	
Regional and Economic Development	10,550	
Sustainable Environment Fund	7,500	
Village of Kaslo		324,080
Municipal Affairs, Recreation and Culture	315,580	
Regional and Economic Development	2,500	
Solicitor General	6,000	
Village of Keremeos		323,268
Municipal Affairs, Recreation and Culture	319,328	
Regional and Economic Development	2,500	
Social Services and Housing	440	
Solicitor General	1,000	
Village of Lake Cowichan		606,417
Municipal Affairs, Recreation and Culture	558,630	
Regional and Economic Development	43,477	
Solicitor General	1,000	
Transportation and Highways	3,310	
Village of Lillooet		272,050
Municipal Affairs, Recreation and Culture	269,812	
Regional and Economic Development	956	
Solicitor General	1,282	
Village of Lions Bay		171,742
Lottery Fund	62,877	
Municipal Affairs, Recreation and Culture	107,865	
Solicitor General	1,000	
Village of Lumby		194,268
Municipal Affairs, Recreation and Culture	172,425	
Transportation and Highways	21,843	
Village of Lytton		122,698
Municipal Affairs, Recreation and Culture	121,698	
Solicitor General	1,000	
Village of Masset		320,570
Municipal Affairs, Recreation and Culture	231,760	
Solicitor General	4,810	
Transportation and Highways	84,000	
Village of McBride		257,449
Health	300	
Lottery Fund	76,979	
Municipal Affairs, Recreation and Culture	154,662	
Regional and Economic Development	18,383	
Solicitor General	750	
Transportation and Highways	6,375	
Village of Midway		146,423
Lottery Fund	46,220	
Municipal Affairs, Recreation and Culture	99,203	
Solicitor General	1,000	
Village of Montrose		286,001
Lottery Fund	68,000	
Municipal Affairs, Recreation and Culture	216,951	
Solicitor General	1,050	
Village of Nakusp		215,659
Finance and Corporate Relations	187	
Municipal Affairs, Recreation and Culture	209,972	
Regional and Economic Development	4,500	
Solicitor General	1,000	
Village of New Denver		195,653
Municipal Affairs, Recreation and Culture	194,903	
Solicitor General	750	
Village of Pemberton		189,125
Health	15,000	
Municipal Affairs, Recreation and Culture	173,125	
Solicitor General	1,000	
Village of Port Alice		133,531
Municipal Affairs, Recreation and Culture	132,531	
Solicitor General	1,000	
Village of Port Clements		265,011
Finance and Corporate Relations	32	

	Ministry $	Total $
Health	1,935	
Municipal Affairs, Recreation and Culture	263,044	
Village of Port Edward		144,439
Municipal Affairs, Recreation and Culture	143,689	
Solicitor General	750	
Village of Pouce Coupe		387,463
Health	22,000	
Municipal Affairs, Recreation and Culture	365,463	
Village of Radium Hot Springs		271,833
Municipal Affairs, Recreation and Culture	155,760	
Transportation and Highways	116,073	
Village of Salmo		227,280
Finance and Corporate Relations	19	
Municipal Affairs, Recreation and Culture	218,869	
Solicitor General	900	
Transportation and Highways	7,492	
Village of Sayward		129,128
Lottery Fund	17,443	
Municipal Affairs, Recreation and Culture	109,726	
Solicitor General	1,959	
Village of Silverton		157,029
Municipal Affairs, Recreation and Culture	157,029	
Village of Slocan		158,076
Municipal Affairs, Recreation and Culture	157,326	
Solicitor General	750	
Village of Tahsis		504,799
Lottery Fund	75,000	
Municipal Affairs, Recreation and Culture	407,311	
Regional and Economic Development	1,600	
Solicitor General	1,000	
Sustainable Environment Fund	19,888	
Village of Telkwa		305,631
Finance and Corporate Relations	26,528	
Lottery Fund	6,940	
Municipal Affairs, Recreation and Culture	246,652	
Regional and Economic Development	20,196	
Social Services and Housing	2,478	
Solicitor General	1,000	
Transportation and Highways	1,837	
Village of Ucluelet		176,534
Municipal Affairs, Recreation and Culture	175,384	
Solicitor General	1,150	
Village of Valemount		430,906
Lottery Fund	3,400	
Municipal Affairs, Recreation and Culture	410,691	
Regional and Economic Development	10,500	
Social Services and Housing	4,095	
Solicitor General	1,020	
Tourism	1,200	
Village of Warfield		208,771
Municipal Affairs, Recreation and Culture	204,001	
Transportation and Highways	4,770	
Village of Zeballos		191,187
Health	54,900	
Municipal Affairs, Recreation and Culture	135,537	
Solicitor General	750	
Villeneuve, R		10,190
Social Services and Housing	10,190	
Vilvang, M		43,570
Health	39,410	
Social Services and Housing	4,160	
Vincent Avenue Daycare		15,828
Social Services and Housing	15,828	
Vincent, P		57,993
Social Services and Housing	57,993	
Vinge & Associates, Bernard C		218,000
Social Services and Housing	218,000	
Vipond, E		13,884
Health	13,884	
Visions One Hour Optical		25,696
Social Services and Housing	25,696	
Vista		246,713
Health	246,713	
Vistas Soccer Society		28,000
Lottery Fund	28,000	

	Ministry $	Total $
Vital Statistics Commissions		15,291
Health	15,291	
Vital Statistics Documentation		128,896
Health	626	
Social Services and Housing	128,270	
Voloshinski, S		11,881
Social Services and Housing	11,881	
Volunteer Grandparents Society		66,494
Social Services and Housing	66,494	
Von Hagen, C		11,390
Health	11,390	
W F Day Care Society		10,000
Social Services and Housing	10,000	
W T F Tae Kwon Do Federation of B C		22,500
Lottery Fund	22,500	
Wachsmuth, M A, Dr		20,294
Solicitor General	20,294	
Waddells Haven Guest Home		371,115
Health	225,224	
Social Services and Housing	145,891	
Waddington Way Care Centre		20,107
Health	20,107	
Wade Collins Prosthetic Clinic Ltd		19,415
Health	19,415	
Waglisla Glilas		30,171
Social Services and Housing	30,171	
Wagner & Teldon Marketing Inc		16,020
Social Services and Housing	16,020	
Wagner Hills Farm Society		69,666
Labour and Consumer Services	15,000	
Social Services and Housing	54,666	
Wagner, J		11,384
Agriculture and Fisheries	4,085	
Social Services and Housing	7,299	
Wainwright, W M, Dr		14,232
Social Services and Housing	14,232	
Wakefield, H J		86,182
Health	86,182	
Wakelyn, L A		24,605
Solicitor General	24,605	
Walcot, M E		20,020
Health	12,274	
Social Services and Housing	7,746	
Waldorf School Association of Kelowna		150,509
Education	144,458	
Social Services and Housing	6,051	
Walker & M Walker, H		24,312
Health	24,312	
Walker, K		15,383
Agriculture and Fisheries	1,159	
Social Services and Housing	14,224	
Walker, R E, Dr		11,005
Health	10,980	
Social Services and Housing	25	
Wall & C Wall, C		10,239
Social Services and Housing	10,239	
Wallace, F		39,582
Social Services and Housing	39,582	
Wallace, L		27,230
Social Services and Housing	27,230	
Wallace, M E		12,571
Health	12,571	
Waller & A Bashall, L		17,475
Social Services and Housing	17,475	
Wallin, J		25,901
Social Services and Housing	25,901	
Walrod, S L		17,528
Health	9,455	
Social Services and Housing	8,073	
Walter's Bulldozing & Repairs Ltd		28,327
Environment	28,327	
Walter, D		17,299
Health	11,496	
Social Services and Housing	5,803	
Walters, K C, Dr		15,714

	Ministry $	Total $
Social Services and Housing	15,714	
Warcup, K		23,304
Social Services and Housing	23,304	
Warehouse School Society		64,361
Social Services and Housing	64,361	
Warm Fuzzies Daycare Centres		13,387
Social Services and Housing	13,387	
Warner & B Warner, L		10,377
Social Services and Housing	10,377	
Wasa Lions Recreation Society		34,334
Lottery Fund	34,334	
Watari Research Association		111,044
Social Services and Housing	111,044	
Waterfront Theatre & Arts Club Theatre		161,726
Lottery Fund	161,726	
Waterloo Rest Home		37,477
Social Services and Housing	37,477	
Waterman, L, Dr		76,388
Health	69,298	
Social Services and Housing	7,090	
Watkins Educational Programs & Consulting Ltd, S		26,624
Solicitor General	26,624	
Watkins, S		14,566
Solicitor General	14,566	
Watson, J		13,981
Health	13,981	
Watson, J		14,664
Health	9,120	
Parks	4,000	
Social Services and Housing	1,544	
Watson, J R, Dr		14,295
Social Services and Housing	14,295	
Watts & L Watts, F		33,951
Health	33,951	
Watts, B		10,819
Agriculture and Fisheries	10,819	
Watts, B		15,990
Social Services and Housing	15,990	
Watts, J		11,093
Health	11,093	
Wautier, J		14,965
Social Services and Housing	14,965	
Way, G M, Dr		18,520
Solicitor General	18,520	
Weaver, B R		34,522
Social Services and Housing	34,522	
Webber, R		18,664
Social Services and Housing	18,664	
Weber, H		26,902
Health	26,902	
Webster, A		252,667
Social Services and Housing	252,667	
Webster, R		26,639
Health	26,639	
Webster, V		56,930
Social Services and Housing	56,930	
Websters Corners Daycare Centre		59,938
Social Services and Housing	59,938	
Wee Care Daycare Centre		25,730
Social Services and Housing	25,730	
Wee Care Daycare–Kelowna		10,573
Social Services and Housing	10,573	
Wee Sheep Daycare		17,450
Social Services and Housing	17,450	
Weiberg & D Weiberg, R		17,065
Social Services and Housing	17,065	
Weideman, R		19,178
Solicitor General	19,178	
Weiland, B		27,441
Social Services and Housing	27,441	
Weir–Wakely, B		14,178
Social Services and Housing	14,178	
Weisenburger, R		26,134
Health	11,986	
Social Services and Housing	14,148	
Weldring, W		36,891
Social Services and Housing	36,891	
Wellburns Super Mart		23,229
Social Services and Housing	23,229	
Wells Gray Outdoor Club		16,000
Regional and Economic Development	16,000	
Wells Grey Community Resources Society		14,050
Health	9,000	
Labour and Consumer Services	5,050	
Wells, A		40,078
Social Services and Housing	40,078	
Wells, F		10,132
Health	10,132	
Wennesland, D E		22,620
Social Services and Housing	22,620	
Werbowy, S		54,032
Social Services and Housing	54,032	
Wessel Optical Ltd		12,317
Social Services and Housing	12,317	
Wesseling & W Wesseling, A		94,629
Social Services and Housing	94,629	
West Coast Christian Fellowship		446,828
Education	446,828	
West Coast Drugs Ltd		50,892
Social Services and Housing	50,892	
West Coast General Hospital		52,815
Health	34,754	
Social Services and Housing	18,061	
West Coast General Hospital Society, The		11,523,572
Health	11,523,572	
West Coast Health Care Services (Vancouver) Ltd		533,573
Health	533,573	
West Coast Health Care Services Ltd		1,271,112
Health	1,259,885	
Social Services and Housing	11,227	
West Coast Human Services Ltd		157,173
Social Services and Housing	157,173	
West Coast Prep Society		1,068,258
Social Services and Housing	1,068,258	
West End Adult Day Care Centre Society		168,399
Health	168,399	
West End Seniors Network		13,500
Labour and Consumer Services	13,500	
West Hotel		11,833
Social Services and Housing	11,833	
West Kootenay Cerebral Palsy Association		297,489
Health	135,675	
Social Services and Housing	161,814	
West Kootenay Cultural Society		12,000
Lottery Fund	12,000	
West Kootenay Educational Resource Society		45,496
Education	45,496	
West Kootenay Family & Childcare Services Society		162,398
Health	20,625	
Social Services and Housing	141,773	
West Kootenay Regional Arts Council		14,310
Lottery Fund	10,000	
Social Services and Housing	4,310	
West Kootenay Women's Association		12,500
Government Management Services	12,500	
West Point Grey Daycare Society		10,642
Social Services and Housing	10,642	
West Richmond Out–of–School Care		14,287
Social Services and Housing	14,287	
West Shore Laylum		922,066
Health	922,066	
West Vancouver Alcohol & Drug Prevention & Treatment Services Society		98,000
Labour and Consumer Services	98,000	
West Vancouver Care Centre		2,182,083
Health	2,182,083	
West Vancouver Community Track Committee		63,333
Lottery Fund	63,333	
West Vancouver Memorial Library		30,000

	Ministry $	Total $
Municipal Affairs, Recreation and Culture	30,000	
West Vancouver School District 45		29,132,793
Education	28,981,782	
Labour and Consumer Services	71,300	
Lottery Fund	3,500	
Social Services and Housing	76,211	
West Vancouver Tennis Club		77,778
Lottery Fund	77,778	
West Wood Players Ltd		171,312
Social Services and Housing	171,312	
West, E		33,876
Health	4,527	
Social Services and Housing	29,349	
West-Med Supplies Ltd		18,817
Social Services and Housing	18,817	
Westbank & District Chamber of Commerce		20,649
Lottery Fund	20,649	
Westbank Child Development Center		34,574
Social Services and Housing	34,574	
Westbank Indian Band Council		18,548
Advanced Education, Training and Technology	2,628	
Health	15,920	
Westbank Indian Band Development Co Ltd		425,164
Health	425,164	
Westcoast Child Care Umbrella Resources & Support Society		181,989
Social Services and Housing	181,989	
Westcoast Parenting Resources & Education Projects Society		162,954
Social Services and Housing	162,954	
Westcoast Prep Society		51,592
Lottery Fund	24,000	
Social Services and Housing	27,592	
Westcott, A		22,035
Health	22,035	
Westerby, B		30,212
Social Services and Housing	30,212	
Western Alarm Systems Ltd		30,917
Social Services and Housing	30,917	
Western Canada Summer Games		322,000
Lottery Fund	322,000	
Western Canada Theatre Co		101,305
Lottery Fund	90,500	
Social Services and Housing	10,805	
Western Canada Wilderness Committee		10,320
Social Services and Housing	10,320	
Western Communities Montessori Society		134,868
Education	52,153	
Lottery Fund	39,376	
Social Services and Housing	43,339	
Western Community Outreach Society		104,575
Social Services and Housing	104,575	
Western Family to Family Society		134,001
Social Services and Housing	134,001	
Western Front Society		30,515
Municipal Affairs, Recreation and Culture	30,000	
Social Services and Housing	515	
Western Greenhouse Growers Co-Operative Association		44,000
Agriculture and Fisheries	44,000	
Western Human Resources Corp-Job Action		2,223,399
Social Services and Housing	2,223,399	
Western Indian Lending Association		72,196
Agriculture and Fisheries	72,196	
Western Institute for the Deaf & Hard of Hearing		203,337
Advanced Education, Training and Technology	1,100	
Health	104,126	
Labour and Consumer Services	770	
Social Services and Housing	97,341	
Western Pacific Marine Ltd		417,670
Social Services and Housing	105	
Transportation and Highways	417,565	
Western Pulp Ltd Partnership		1,739,602
Energy, Mines and Petroleum Resources	1,739,602	
Western Society for Senior Citizens Services		18,835

	Ministry $	Total $
Health	18,718	
Social Services and Housing	117	
Western Steps to Recovery Society		131,656
Labour and Consumer Services	131,656	
Westfair Foods Ltd		251,268
Social Services and Housing	251,268	
Westminster Childrens After School Society		73,736
Social Services and Housing	73,736	
Weston, M		31,698
Health	31,698	
Weston, S		23,844
Social Services and Housing	23,844	
Westrich Boarding Home Ltd		158,369
Health	107,166	
Social Services and Housing	51,203	
Westside Family Place		107,510
Lottery Fund	84,988	
Social Services and Housing	22,522	
Westside Fire Protection District		80,000
Lottery Fund	80,000	
Westsyde Care Residence		53,323
Health	53,323	
Westview Out of School Care		86,293
Social Services and Housing	86,293	
Westwind Academy		98,960
Education	98,960	
Wetzel, S		53,797
Social Services and Housing	53,797	
Weyerhaeuser Canada Ltd		135,249
Forests	135,249	
Wheel Inn Motel & Restaurant		56,044
Social Services and Housing	56,044	
Wheelchairs Unlimited		231,993
Health	9,006	
Social Services and Housing	222,987	
Wheeler & G Wheeler, R		12,037
Health	12,037	
Wheeler, S		127,767
Social Services and Housing	127,767	
Whibley & A Whibley, A		33,577
Health	33,577	
Whispering Pines Lodge		356,332
Health	348,586	
Social Services and Housing	7,746	
Whispering Pines Personal Care Home		33,151
Health	33,151	
Whistler Centre for Business & the Arts Society		88,000
Lottery Fund	2,500	
Municipal Affairs, Recreation and Culture	1,000	
Regional and Economic Development	84,500	
Whistler Health Care Society		450,183
Health	450,183	
White & V White, M		51,350
Social Services and Housing	51,350	
White Heather Manor (1981) Ltd		290,769
Health	266,828	
Social Services and Housing	23,941	
White House Guest Home Ltd		126,275
Health	38,660	
Social Services and Housing	87,615	
White Rock & South Surrey Chamber of Commerce		13,356
Regional and Economic Development	10,636	
Social Services and Housing	2,720	
White Rock Christian Fellowship		276,726
Education	276,726	
White Rock Come Share Society		261,277
Health	261,277	
White Rock Hospice Society		12,543
Health	12,543	
White Rock Summer Theatre		64,237
Municipal Affairs, Recreation and Culture	38,000	
Social Services and Housing	26,237	
White Rock Taxi		14,876
Social Services and Housing	14,876	

	Ministry $	Total $
White Rock Tennis Club		22,331
Lottery Fund	22,331	
White, B		34,500
Solicitor General	34,500	
White, E		48,514
Health	48,514	
White, K		31,321
Social Services and Housing	31,321	
White, L		46,266
Agriculture and Fisheries	1,766	
Social Services and Housing	44,500	
Whitecap Books Ltd		26,634
Municipal Affairs, Recreation and Culture	26,634	
Whitegates Lodge		358,786
Health	358,786	
Whitetooth Ski Society		84,584
Lottery Fund	50,584	
Transportation and Highways	34,000	
Whitley Lake Youth Ranch		19,299
Social Services and Housing	19,299	
Whitter, M		12,905
Health	12,905	
Whuneez Economic Development Society		70,003
Regional and Economic Development	35,003	
Social Services and Housing	15,000	
Solicitor General	20,000	
Wichmann & E Wichmann, A		12,342
Health	12,342	
Wichmann, E V		29,471
Social Services and Housing	29,471	
Wickham–Fox, S		122,480
Social Services and Housing	122,480	
Wickham–Foxwell, S		15,556
Social Services and Housing	15,556	
Wideen, T		25,351
Health	25,351	
Wiebe, M		20,016
Social Services and Housing	20,016	
Wiegele Helicopter Skiing, Mike		30,000
Tourism	30,000	
Wieland, T		43,115
Social Services and Housing	43,115	
Wikkerink, W		10,275
Social Services and Housing	10,275	
Wilberforce Cooper Care Society–Cooper Place, The		1,582,429
Health	1,582,429	
Wilcox, J D, Dr		13,877
Social Services and Housing	13,877	
Wilcox, W, Dr		95,985
Health	95,985	
Wilder, N		28,905
Social Services and Housing	28,905	
Wilderness Tourism Council		43,000
Regional and Economic Development	43,000	
Wilensky, M, Dr		15,869
Health	15,869	
Wilkie & F Wilkie, M		93,897
Social Services and Housing	93,897	
Wilkinson, G		47,385
Health	47,385	
Will & R Culver, K		10,227
Social Services and Housing	10,227	
Williams Lake & District Day Care Society		60,171
Social Services and Housing	60,171	
Williams Lake Association for Community Living		967,599
Social Services and Housing	967,599	
Williams Lake Golf & Tennis Club		25,391
Lottery Fund	25,391	
Williams Lake Jubilee Care Society		178,653
Health	136,428	
Social Services and Housing	42,225	
Williams Lake Minor Softball Association		47,337
Lottery Fund	210	
Social Services and Housing	47,127	
Williams Lake Museum & Historical Society		10,345
Lottery Fund	10,345	
Williams Lake Optical Co Ltd		28,606
Social Services and Housing	28,606	
Williams Lake Soccer Association		21,753
Lottery Fund	21,753	
Williams, J		17,638
Health	15,031	
Social Services and Housing	2,607	
Williams, K M, Dr		71,482
Solicitor General	71,482	
Williams, L		20,741
Regional and Economic Development	543	
Social Services and Housing	20,198	
Williams, L		16,314
Social Services and Housing	16,314	
Williamson, C		77,761
Health	77,761	
Willingdon Park Hospital		2,282,499
Health	2,282,499	
Willms, A		43,387
Agriculture and Fisheries	43,387	
Willms, W		69,883
Agriculture and Fisheries	69,883	
Willowbrook Home		237,256
Social Services and Housing	237,256	
Willowdale Guest Home Ltd		521,270
Health	518,427	
Social Services and Housing	2,843	
Willowhaven Private Hospital (1986) Ltd		1,940,166
Health	1,916,757	
Social Services and Housing	23,409	
Wills, D		33,017
Social Services and Housing	33,017	
Wilson, D		40,621
Health	40,621	
Wilson, E Y		224,104
Social Services and Housing	224,104	
Wilson, L		24,893
Social Services and Housing	24,893	
Wilson, M		25,326
Health	3,624	
Social Services and Housing	21,702	
Wilson, R G, Dr		37,924
Health	37,924	
Wilson, W		26,664
Agriculture and Fisheries	26,664	
Windermere Community Association		18,245
Lottery Fund	17,845	
Municipal Affairs, Recreation and Culture	400	
Windermere District Hospital Association, The		2,452,942
Health	2,452,942	
Windermere District Social Service Society		212,845
Social Services and Housing	212,845	
Windermere School District 4		8,528,141
Education	8,488,179	
Lottery Fund	3,500	
Social Services and Housing	36,462	
Windrose Education Society		22,000
Education	22,000	
Windsong Farms Ltd		16,549
Agriculture and Fisheries	16,549	
Wine Rationalization Program		481,129
Agriculture and Fisheries	481,129	
Wink, C		12,475
Agriculture and Fisheries	12,475	
Winterbotham, R, Dr		40,270
Health	37,366	
Social Services and Housing	2,904	
Wintrestle Intermediate Care Inc		55,041
Health	25,003	
Social Services and Housing	30,038	
Wise & C Wise, E		41,178
Health	5,416	
Social Services and Housing	35,762	

	Ministry $	Total $
Wishlow, M		15,454
Social Services and Housing	15,454	
Wisteria House Society		288,643
Health	229,575	
Social Services and Housing	59,068	
Withers, B		68,082
Social Services and Housing	68,082	
Wittig, P		68,132
Social Services and Housing	68,132	
Woelki Ranch Ltd		17,311
Agriculture and Fisheries	17,311	
Wolfe, D		15,464
Social Services and Housing	15,464	
Wolfe, D		66,987
Solicitor General	66,987	
Women Against Violence Against Women/Rape Crisis Centre		154,468
Attorney General	154,468	
Women in Need Society		191,055
Attorney General	10,000	
Government Management Services	25,000	
Health	19,728	
Labour and Consumer Services	7,865	
Social Services and Housing	128,462	
Wonder Years Daycare, The		26,902
Social Services and Housing	26,902	
Wondertree Education Society		79,854
Education	79,854	
Wong, D		43,906
Health	43,906	
Wong, D		10,567
Health	10,567	
Woodgrove Childrens Centre		36,031
Social Services and Housing	36,031	
Woodlands		152,271
Labour and Consumer Services	22	
Social Services and Housing	152,249	
Woodruff, S		32,724
Social Services and Housing	32,724	
Woods, A		23,106
Social Services and Housing	23,106	
Woods, S		302,731
Social Services and Housing	302,731	
Woodsworth, S		43,040
Social Services and Housing	43,040	
Woodward & B McCarron, D		27,027
Social Services and Housing	27,027	
Woodward Stores Ltd		24,362
Social Services and Housing	24,362	
Woodworth, A		10,558
Social Services and Housing	10,558	
Woolco Department Stores		36,213
Social Services and Housing	36,213	
Woolworth Co Ltd, F W		25,025
Social Services and Housing	25,025	
Work Well		27,500
Advanced Education, Training and Technology	27,500	
Work World Enterprises Inc		35,388
Social Services and Housing	35,388	
Workers Compensation Board of B C		12,111,362
Social Services and Housing	1,287	
Solicitor General	12,110,075	
Workhoven & G Workhoven, E		49,581
Social Services and Housing	49,581	
Worrall, D		15,994
Health	8,248	
Social Services and Housing	7,746	
Worth & D Worth, B		20,749
Social Services and Housing	20,749	
Wortman, J, Dr		40,517
Health	40,517	
Wrinch Memorial Hospital		2,708,399
Health	2,682,995	
Labour and Consumer Services	25,000	
Social Services and Housing	404	
Wu, J		18,472
Social Services and Housing	18,472	
Wuthrich &, P P W Farms		13,414
Agriculture and Fisheries	13,414	
WWIII Society for the Conservation of Westland Woodlands & Wildlife		25,000
Environment	25,000	
Wyman Dance Theatre, Anna		50,000
Lottery Fund	50,000	
Wyzgowski, S		10,188
Social Services and Housing	10,188	
Y C Holdings Ltd		336,943
Health	336,943	
Y M–Y W C A Chilliwack		50,147
Lottery Fund	47,483	
Social Services and Housing	2,664	
Y M–Y W C A Prince George		40,463
Social Services and Housing	40,463	
Y M C A		334,862
Lottery Fund	176,111	
Social Services and Housing	158,751	
Y M C A–Y W C A		108,778
Government Management Services	3,000	
Municipal Affairs, Recreation and Culture	12,000	
Social Services and Housing	93,778	
Y M C A–Y W C A of Victoria		154,045
Labour and Consumer Services	39,400	
Social Services and Housing	114,645	
Y W C A		161,203
Lottery Fund	5,884	
Social Services and Housing	155,319	
Yake, A		13,248
Agriculture and Fisheries	13,248	
Yaletown House Society		3,189,549
Health	3,164,258	
Social Services and Housing	25,291	
Yarrow Lodge Ltd		301,484
Health	183,583	
Social Services and Housing	117,901	
Yellow Cab Co Ltd		99,971
Labour and Consumer Services	1,810	
Social Services and Housing	98,161	
Yellowhead Youth Resources Society		41,194
Health	6,900	
Social Services and Housing	34,294	
Yingst, L		22,286
Social Services and Housing	22,286	
Yinka Dene Language Institute		205,000
Education	205,000	
Yip, J E, Dr		10,965
Social Services and Housing	10,965	
Ymir Arts & Museum Society		11,136
Social Services and Housing	11,136	
Ymir T V Co-Operative Society		29,300
Lottery Fund	29,300	
Yong & D Wilson, E		259,351
Social Services and Housing	259,351	
York & C York, R		20,105
Social Services and Housing	20,105	
York House School Society		1,073,482
Education	1,073,482	
Young Adventurers Daycare		29,730
Social Services and Housing	29,730	
Young, C		10,688
Social Services and Housing	10,688	
Young, D H, Dr		14,498
Health	10,002	
Labour and Consumer Services	4,496	
Young, L		11,088
Social Services and Housing	11,088	
Young, N		10,565
Agriculture and Fisheries	10,565	
Young, S		76,628
Social Services and Housing	76,628	
Younghusband Resources Ltd		205,181

	Ministry $	Total $
Social Services and Housing	205,181	
Your Eyes Only Optical Ltd		15,782
Social Services and Housing	15,782	
Youville Residence		2,384,570
Health	2,362,379	
Social Services and Housing	22,191	
Yucalta Lodge Society		1,666,635
Health	1,666,635	
Yuen, S, Dr		131,943
Health	131,943	
Zach & H Zach, L		26,233
Health	271	
Social Services and Housing	25,962	
Zach, H		31,037
Health	31,037	
Zackowski, G, Dr		10,374
Social Services and Housing	10,374	
Zajac Memorial Foundation, Mel Jr & Mart		66,666
Lottery Fund	66,666	
Zammit, K		26,131
Social Services and Housing	26,131	
Zapf–Gilje, M, Dr		14,989
Health	14,989	
Zellers Inc		57,326
Social Services and Housing	57,326	
Zervos, K		36,261
Social Services and Housing	36,261	
Zessendorf Investment Inc		19,320
Agriculture and Fisheries	19,320	
Zims Trading Co Ltd		11,619
Social Services and Housing	11,619	
Zion Lutheran School		309,324
Education	309,157	
Social Services and Housing	167	
Zion Park Manor		1,109,018
Health	1,109,018	
Zono Canada Ltd		11,960
Social Services and Housing	11,960	
Zordell, J		50,012
Social Services and Housing	50,012	
Zotzman, K		13,507
Social Services and Housing	13,507	
Grants under $10,000		40,592,811
		11,140,056,347
Grant recoveries		(13,398,257)
Total grants and contributions		11,126,658,090

Payments to Individuals, Firms and Corporations for Supplies or Services Rendered

(Details of payees receiving $10,000 or more)

for the Fiscal Year Ended March 31, 1991

	$
1–A Trucking	30,931
100 Mile House Free Press	10,660
10315 Holdings Ltd	51,704
1066 Lime Springs Ltd	32,184
1321 Exercise & Dance Co Ltd	28,348
141187 Ventures Ltd	11,483,182
153 Mile Ranch Ltd	56,084
16th & MacDonald Chevron	34,391
175495 Canada Inc	34,000
228100 B C Ltd	37,011
275737 B C Ltd	22,300
3–Way Contracting	16,500
306812 B C Ltd	43,903
309217 B C Ltd	25,492
3408 Investments Ltd	132,600
353339 B C Ltd	204,740
37 Contracting Ltd	107,356
376802 B C Ltd	40,306
3:33 Maintenance & Security Ltd	148,154
3M Canada Inc	178,652
3S Fitness Group Ltd	63,082
3S Systems Support Services Ltd	18,560
4–4–1 Holdings Ltd	36,956
A & A Logging Ltd	52,426
A & A Post & Rail Ltd	19,673
A & B Office Services Ltd	10,905
A & B Shuttle Services Ltd	17,667
A & B Sound Victoria Ltd	24,467
A & D Trucking Ltd	430,540
A & J Contracting Co	12,281
A & J Trucking	15,171
A & M Site Development	12,688
A & M Traffic Control	47,903
A & R Contracting	26,210
A & R Presentations Ltd	13,688
A & S Holdings	34,297
A & T Interpreters & Translators Ltd	36,979
A B C Pre–Kast Ltd	769,315
A B Trucking Ltd	64,679
A C E Courier Services	161,676
A C F R Excavating	15,141
A D Fire Equipment Ltd	12,575
A D Forestry Services Ltd	122,818
A D W Engineering	84,963
A E C Resource Consultants Ltd	29,285
A E Concrete Precast Products Ltd	14,819
A F Furniture Manufacturing Ltd	14,005
A G S Business Equipment Ltd	10,608
A L C Airlift Canada Inc	167,450
A M Logging	75,783
A R S Enterprises Ltd	20,184
A S Forest Consulting	96,031
A–1 Golden Moving & Storage Ltd	13,339
A–1 Machine & Welding (1986) Ltd	11,351
A–1 Trailer Towing Ltd	13,912
A–Z Sponge & Foam Products Ltd	40,461
A1 Advanced Business Machines Inc	54,205
Aarrow Mobile Safety & Supply	14,595
AB See Plus Sight Support Systems	18,380
Abaco Systems Consultants (1987) Ltd	110,729
Abacus Computer Consultants	16,188
Abacus Consulting	39,600
Abbey Computer Solutions Ltd	17,612
Abbotsford School District 34	97,633
Abbott Laboratories Ltd	838,690
Abbott, E	12,660
Abbott, L	21,654
Abco Research	74,800
Abel Solutions	68,640
Abel, J	42,974
Ablitt, J	33,157
Aboriginal Sport & Recreation Association of B C	35,000
Abrahamson, D O	52,333
ABS Constructors Inc	634,663
ABSO Blue Prints Ltd	65,725
Academic Bookbinding Co Ltd	184,783
Acadia Printing Ltd	16,014
Accel Courier Co Ltd	19,062
Access Filing Systems Ltd	116,226
Accountants on Call	55,871
Accu Data Ltd	353,035
Accumap Services	40,142
Accutemp Refrigeration & Air Conditioning Ltd	12,792
Ace Asphalt & Maintenance Ltd	64,774
Ace Explosives (1984) Ltd	79,969
Ace Holdings	22,614
Ace Traffic Control Services Ltd	140,394
Acey Deucey Auto Centre	11,174
Acheson, S	20,023
Achieve Group, The	86,686
Achtem, L A, Dr	14,486
Acklands Industrial Inc	62,792
Acklands Ltd	279,681
ACL Services Ltd	12,745
Acme Analytical Laboratories Ltd	21,614
Acme Supplies Ltd	25,623
Acme Visible Filing Systems Ltd	60,326
Acres International Ltd	1,805,660
Acrow Ltd	660,361
Act One Health Care	236,009
Act One Uniform Rentals Inc	46,020
Action Construction Ltd	1,110,427
Activation Laboratories Ltd	31,441
Active Bailiff Service Ltd	13,027
Acton Information Resources Management Ltd	12,826
Actton Super Save Gas Stations Ltd	251,113
Acucom Computer Centre Inc	363,677
Ad–Print Markings Ltd	46,518
Adams & Associates, Peter J	11,633
Adams Contracting (1986) Ltd, V	16,563
Adams Label & Tag Ltd	25,127
Adams Lake Lumber Ltd	211,348
Adams, J	31,807
Adams, L	21,111
Adams, N E	22,745
Adams, S	21,750
Adastra Aviation Ltd	315,565
Addison–Wesley Publishers Ltd	1,897,700
Adelane Trucking	21,891
Adina Timber Ltd	10,238
Adlersparre & Associates Inc	32,778
Adlersparre Contracting, Erik	32,880
Adsale Exhibition Services Ltd	11,834
ADT Canada Inc	84,092
Adult Volunteer Fund	16,830
Advance Auto Service	31,278
Advanced Aggregate Testing Services	16,609
Advanced Circuit Design Corp	11,310
Advanced Hydro Tech Inc	33,668
Advanced Retro Technology Inc	10,158
Advanced Satellite Productions Inc	10,952
Advanced Underwater Systems	14,500
Advantage Computers Ltd	791,527
Advantage Travel Service	32,728
Adventure Paving Ltd	21,366
Advocates Law Corp	50,713
Aerial Recon Surveys	69,458
Afshari, I	47,201
Agency Press Ltd	797,075
Agent General London	293,934
AGFA Canada Inc	34,074
Aggressive Holdings	133,843
Aggressive Holdings Ltd	10,564
Aggressive Roadbuilders Ltd	26,160
Aggressive Transport Ltd	58,105
Aggrite	13,960
AGK Telecommunications Ltd	16,644
Ahern, J	10,363
Aho, S	12,610
Aim Instrumentation Ltd	131,689
Ainley, P M	26,358
Ainsworth Lumber (1987) Ltd	792,185
Ainsworth Lumber Co Ltd	409,833
Ainsworth, D M	11,298
Air Alps Ltd	30,507
Air B C	112,638
Air Canada	15,725
Air Nootka Ltd	21,610
Air Rainbow Ltd	14,335
Air Resource Specialists Inc	10,084
Air Southwest Ltd	44,398
Airborne Paint Centre Ltd	68,685
Airshow Canada	16,610
Airspan Helicopters Ltd	193,667
Airspread Services Ltd	34,410
Airways Truck Rentals & Leasing	235,911
Aja Tan Enterprises Ltd	29,616
Ajax Resources Ltd & J Landis	20,568
Al & Sons Excavating Ltd	162,011
Aladdin Synergetics Inc	36,036
Alarmgard Group	167,759
Alasdair, I R	18,934
Alaska Highway News	21,048
Alberni Paving (1977) Ltd	11,879
Alberni Plumbing & Heating Ltd	109,745
Alberni School District 70	189,629
Alberni Valley Chamber of Commerce	10,300
Alberni Valley Times	14,621
Alberni–Clayoquot Regional Hospital District	60,931
Albion Fisheries Ltd	32,132
Albreda River Pole Co Ltd	20,929
Albright, J	43,064
Albrite Lighting Ltd	19,803
Alco Service Ltd	36,500
Alcott, C J	18,482
Aldermere Forestry Services	81,195
Aldersparre & Associates Consulting Inc	77,141
Aldor Trucking Ltd	11,945
Aldrich/Pears Associates Ltd	18,597
Aleeda Motel	10,768
Alendal Contracting Ltd	60,741
Alert Bay Shipyards Ltd	14,037
Alexander Holburn Beaudin & Lang	56,493
Alexander, G	22,326
Alexander, M	18,254
Alexanders Silviculture Inc, B & T	118,144

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Alexis Creek Indian Band	19,805
Alfs Castings Co	21,196
Alfstad, D	19,746
Ali-Craft Boats Ltd	52,070
Alkan Air Ltd	14,422
All Cities North American	14,338
All Nations Youth Society	25,000
All Seasons Display Inc	47,351
All Set Design Ltd	108,890
All-Routes Express Ltd	17,868
All-Span Engineering & Construction	14,200
All-Ways Travel	73,240
All-West Glass Ltd	17,393
Allan Design Group, Inc, Kent	13,362
Allan, J	10,917
Allard Contractors Ltd	35,057
Allen & Co, Robert	24,597
Allen Logging Co Ltd, M	119,177
Allen's Log Structures	47,044
Allen, F	11,837
Allen, J	27,106
Allen, P	109,127
Allgard Security Services	92,320
Allied Business Machines Ltd	13,135
Allied Custom Cable Ltd	44,503
Allied Van Lines Ltd	24,603
Allied Wire & Cable Ltd	82,773
Allison, H	12,951
Allman, S	35,578
Allnorth Engineering Ltd	53,604
Allowance for Guaranteed Debt Losses	12,120,261
Allways Travel	10,966
Allwest Reporting Ltd	98,659
Almed Western	24,009
Almisurati, D	24,073
Alpenridge Wood Products Ltd	34,099
Alpha Hydrographic Surveys Ltd	165,000
Alpha Information Systems Ltd	54,107
Alpha Pharmaceutical Supplies Ltd	64,241
Alpine Computer Service Inc	32,038
Alpine Helicopters Ltd	325,750
Alpine Paving (1978) Ltd	15,680
Alpine Welding	19,447
Als Custom Auto Body Ltd	13,599
Als Salad King Ltd	233,704
Alsgard, S	10,730
Alston Graphic Services	32,159
Alta Lake Electric Ltd	15,939
Altec Industries Ltd	166,794
Altertext Conversions Inc	42,223
Altman Kahn Zack Hammerberg & Ehrlich	65,358
Alton, M	23,260
AM International Inc	17,176
AM-Bush Forest Enterprises	121,189
Amabilis Forestry Services Ltd	116,240
Amaranthus Contracting	43,976
Amberine Products Ltd	15,402
Ambulance Charges Provincial	49,937
Ambulance Paramedics of B C	909,280
Ambulance Pension Trustees	1,764,569
Amdica Capital Corp	81,814
American Council on Education	58,799
American Printing House for the Blind	26,076
Amicus Populi Consulting Ltd	13,286
Amiskwi Air Ltd	70,447
Ammundsen & K Smith, G	37,642
Ampak	16,749
Anachemia Science	12,425
Anaham Indian Band	13,826
Analog Investments Ltd	13,591
Anamed Medical Supply	476,247
Anchikoski Gradall Services	33,488
Anchor Industries Ltd	191,912

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Ancient Mariner Products Ltd	50,885
Andersen & Co, Arthur	90,152
Andersen & Tait Contracting Ltd	832,900
Andersen Consulting	167,298
Andersen, A	25,357
Anderson & Associates, J E	47,676
Anderson & Co, Arthur	20,385
Anderson & Vidler & Associates	103,173
Anderson Air Ltd	1,233,466
Anderson Appraisals Inc	29,682
Anderson Construction Co Ltd, Emil	3,614,654
Anderson Contracting Ltd, R W	63,224
Anderson, D	127,078
Anderson, J	21,809
Anderson, L	31,695
Anderson, R H	20,430
Anderson, T	73,794
Anderson-Lea Consulting Engineers	44,313
Andersons Engineering Ltd	10,259
Andrew Trucking, Ron	33,361
Andrews Consultants Inc, Gregg	47,487
Andrews, K	19,545
Angelica-Whitewear Ltd	15,432
Angus & Associates Ltd, M D	33,540
Anitron Electronics Inc	58,944
Anixter Canada Inc	38,300
Annis, B	12,693
Ano Office Automation	550,150
Anson Enterprises	24,886
Antares Electronics Inc	248,891
Antares Technologies Inc	202,931
Anthony & Associates Contracting Ltd	17,936
Anthony Macauley Associates Ltd	272,164
Anthony, D	15,619
Antifaev, S	30,263
Antioch, K	30,604
Antonelli, J	25,035
Anvil Mountain Ranch Ltd	25,095
Anvil Pub	16,015
Anzac Construction Ltd	14,685
Apex Reforestation Ltd	532,033
Aplin & Martin Consultants Ltd	79,398
Apocalypse Enterprises Inc	68,992
Apollo Forest Products Ltd	195,705
Apotex Inc	174,675
Appel Enterprises Ltd, A G	266,412
Appeldoorn Trucking Ltd, J W	11,127
Apple Automotive Industries Ltd	19,956
Apple Canada Inc	2,041,752
Apple Fitness Stores Inc	19,419
Applied Forest Science Ltd	29,853
Applied Informatics	11,942
Applied Learning (Canada)	23,081
Appraisal Institute of Canada	11,496
Appropriate Forest Services Ltd	265,687
Apps, D	10,023
Apps, R	23,666
Apra Group Inc, The	61,986
Aprotek Design	32,763
Apsassin, D	20,800
Apsassin, M	24,933
Apsassin, R J	25,548
Aqua Plumbing & Heating Ltd	11,080
Aqua Pod Flotations Ltd	31,733
Aqua-Flo Testing & Equipment Ltd	73,005
Aquaculture International	11,222
Aqualu Industries	11,933
Aquatic Resources Ltd	109,698
ARA Consulting Group Inc	112,757
Arbitrators Group	24,628
Arbor Applicating Ltd	67,855
Arboress Enterprises Ltd	86,931
Arbutus Grove Nursery	131,687
Arbutus Service Centre (1989) Ltd	11,107
ARC Appraisals Ltd	41,957

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ARC Asphalt Recycling Corp	1,432,668
Arcand & I P Arcand, W G	48,081
Arcand, M	41,965
Arcas Consulting Archeologists Ltd	257,589
Archer, J	14,138
Archibald, R	12,561
Archinuk, T	27,699
Arco Holdings Ltd	29,583
Arctic Bulldozing	149,710
Arenaria Research & Interpretation	133,653
Arends & H Arends, H	11,119
Argent Chemical Laboratories	15,524
Argenta Silviculture Co-op	170,005
Argo Industries Ltd	3,339,811
Argus Control Systems Ltd	33,937
Argus Telecom International Inc	21,515
Ariane Consulting	68,149
Arikado, M	21,067
Ark Engineering Ltd	32,378
Arland Reforestataion Services Ltd	17,042
Arlin, M	20,000
Arlmack & Associates	15,026
Arm Projects Ltd	22,844
Armaco Electronics Ltd	25,626
Armco Westeel Inc	122,229
Armstron Auto Body & Refinishing	13,715
Armstrong Communications Inc, Pauline	46,998
Armstrong Engineering Ltd	19,813
Armstrong Sand & Gravel Ltd	127,889
Armstrong, G	72,104
Armstrong, J	22,239
Armstrong, M	37,814
Armstrong, S P	13,451
Armstrong-Spallumcheen School District 21	41,931
Armtec Inc	1,591,806
Arneson, R	33,950
Arnett, K D	37,544
Arnold, D	60,926
Arnold, D W, Dr	29,204
Aroga Marketing Group Inc	14,770
Arpac Storage Systems Corp	78,713
Arpac Systems Corp	107,572
Arrow Installations Ltd	10,845
Arrow Transportation Systems Inc	12,259
Arsenault & Stadnek Consulting	178,945
Art Rental	10,611
Arthur & Associates, J E	22,968
Artmet Systems Inc	26,980
Artomas Contractors Ltd	410,964
Arvay Finlay	486,619
Aseltine Holdings Ltd	12,668
Aseltine Trucking Ltd, Wayne	23,327
Asgaard Contracting Ltd	15,506
Ash Temple Ltd	15,353
Ashco Cutting Dies Ltd	20,078
Ashdown Construction Ltd, Roy	39,011
Ashworth, V	16,330
Asia Pacific Foundation of Canada	95,130
Asp, P J	14,608
Aspect Forest Services	31,646
Aspen Planers Ltd	211,333
Asplundh Utility Services Ltd	16,488
Associated Engineering (B C) Ltd	2,156,971
Associated Lock & Supply	26,234
Associated Moving & Storage Ltd	15,875
Associated Reporters Inc	17,597
Associated Respiratory Services	2,158,730
Associated Sheet Metal Products Ltd	66,254
Associated Television International	81,730
Association for the Promotion & Advancement of Science Education	485,060
Association of American Railroads, The	13,054

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Association of Neighborhood Houses of Greater Vancouver	358,031
Astra Excavating	14,215
Astra Pharma Inc	105,103
Astro Industries	18,559
Astro Paving Ltd	384,421
Astrographic Industries (1987) Ltd	1,147,235
Astrographic Industries Ltd	1,347,682
Atco Industrial Mfg & Leasing	19,326
Atco Lumber Ltd	470,847
Atco Space Rentals	28,242
Atelco Canada Inc	36,418
Athenree Enterprises	55,832
Athlone Travel (Oak Bay) Ltd	39,356
Atlantic Industries (Canada) Ltd	548,306
Atlas Courier Ltd	12,046
Atlas Travel Services Ltd	345,026
Atlas Van Lines (Canada) Ltd	178,381
Atlin Improvement District	86,120
Atmore, W	63,404
Atmospheric Dynamics Co	44,051
Attachmate Corp	42,216
Attorp, F	30,310
Attrill Woodworking Services	12,953
Auddle Construction	25,695
Audio Magnetics B V	29,282
Audio–Video Unlimited	33,969
Auerbach Green & Bradford In Trust	15,000
Auggie's Smokeaters	18,917
Aurora Consultants Ltd	122,882
Aurora Developments	18,160
Aurum Contracting Ltd	62,180
Autex Ind (Victoria)	67,104
Auto Marine Electric Ltd	370,234
Auto Radio Service	20,545
Autopro Service Centre	16,973
Avalon Data Systems Ltd	92,493
Aven Ltd, Jerry & Terry	267,596
Aven, G	72,688
Avery Label Systems Inc	23,294
Aviall Canada Ltd	82,919
Aviation Supply Corp	11,473
Avid Hydroblasting Inc	103,455
Avison Management Services	412,394
Avnet Computer	94,348
Avondale Technologies Ltd	14,794
Ayerst McKenna & Harrison Inc	30,860
Azon Canada Inc	98,489
Azorcan Auto Body Repair	16,617
B & B Automotive Ltd	15,155
B & B Concrete Ltd	43,533
B & B Enterprises Ltd	17,448
B & D Erectors	88,498
B & E Grading	134,123
B & E Industrial Electronics	27,932
B & H Ventures Ltd	28,801
B & L 1990	10,874
B & L Holdings	16,912
B & L Security Patrol (1981) Ltd	57,157
B & M Janitor Service	10,610
B & M Management Services Ltd	17,050
B & S Emblem Ltd	16,941
B A Blacktop	8,934,004
B A Blacktop Kamloops	5,540,225
B B C Enterprises	21,932
B C A A Travel Leisure Ltd	39,496
B C Administrative Centre for Sport Recreation & Fitness	99,000
B C Assessment Authority	5,176,364
B C Association for Community Living	10,584
B C Association of Broadcasters	76,500
B C Automobile Association	17,893
B C Buildings Corp	257,052,841
B C Cattle Co	13,488
B C Cellular	296,460
B C Chemicals Ltd	12,544
B C Childrens Hospital	16,284
B C Club, The	15,634
B C Coalition of People with Disabilities	19,200
B C Conservation Foundation	1,488,845
B C Conveying Machinery Ltd	15,701
B C Corps of Commissionaires	289,191
B C Courthouse Library Society	32,814
B C Cruising Co	17,720
B C Directories	26,501
B C Engines	14,464
B C Enterprise Corp	171,642
B C Ferry Corp	6,248,046
B C Forest Products Ltd	14,956
B C Forestry Association	543,732
B C Gas Inc	180,575
B C Health Services Ltd	59,317
B C Housing Management Commission	10,065,275
B C Hydro & Power Authority	3,268,137
B C I T Transitsystem Department	27,594
B C Institute of Technology	99,194
B C Land & Insurance Agency (G R) Ltd	10,364
B C Liquor Distribution Branch	11,213
B C Market Place Society	199,943
B C Medical Association	117,495
B C Medical Equipment Ltd	14,289
B C Mental Health Society	1,214,652
B C Mobile Ltd	44,767
B C Motels Campgrounds Resorts Association	15,405
B C Motels Resorts & Trailer Parks Association	30,600
B C Outdoors	56,276
B C Pavilion Corp	96,003
B C Principals/Vice Principals Association	162,729
B C Professional Legal Interpreters	32,683
B C Rail Ltd	226,360
B C Recreation & Parks Association	58,800
B C Research Corp	1,419,646
B C Safety Council	47,872
B C Salmon Farmers Association	51,384
B C School Superintendents Association	46,670
B C School Trustees Association	47,243
B C Sheep Grazing Association	38,972
B C Shipper Supplies Ltd	72,609
B C Snowmobile Federation	15,379
B C Stevens Co Ltd, The	389,467
B C Student Loans	4,782,867
B C Systems Corp	140,742,747
B C Teachers Federation	129,431
B C Telephone Co	4,444,961
B C Trade Development Corp	748,834
B C Transit	11,634,100
B C Welding Supplies Ltd	25,846
B C Wine Institute	73,495
B C–Yukon Air Service Ltd	13,939
B C/Yukon Society of Transition Houses	53,333
B D S Contracting	67,314
B E L Distributors	19,543
B J Industrial Enterprises	11,733
B J Trucking	23,352
B K Two Way Radio Ltd	13,812
B L Contracting	12,176
B M W Logging Ltd	20,000
B N F Investments	93,821
B R A T Expediting	26,369
B T Communications	17,810
B–A Consulting Group Ltd	45,925
B–Jay Weed Control Service Ltd	40,137
B–Line Contracting	47,734
Ba Bos Recreations & Mechanical Services Inc	96,668
Baardsnes, P	17,644
Babcock & S Babcock, R	10,733
Babine Forest Products Ltd	1,121,625
Bacho, H	17,031
Bacica, R	10,976
Backacres Enterprises	22,690
Backer Logging Ltd, E & K	35,269
Backhouse, F	20,934
Backroad Resources Ltd	54,058
Badger Logging	14,148
Badovinac Scoffield & Mosley	11,362
Baehr, B	17,036
Bag–It Custom Canvas Ltd	13,376
Bagget Logging Ltd, C	24,909
Bagnall, B V	39,798
Bagnall, C L	45,398
Bagot, T	23,230
Baiche Consulting Services Ltd	992,929
Bailey Geological Consultants Ltd	15,345
Bailey, L M K	13,500
Baileys Towing	19,544
Bainbridge, E C	29,716
Baines, M	28,687
Bains International Travel Service Ltd	84,308
Baird Advertising	146,027
Baird Bros Ltd	82,491
Baird, R A M	16,049
Baird,C	24,229
Bajkov, A	53,019
Baker & Taylor Co, The	210,079
Baker Inc, R P, Dr	63,769
Baker Lovick Ltd	6,948,503
Baker, S	93,002
Bakken Excavating Ltd, B	55,578
Balcaen Consolidated Contracting Ltd	35,465
Balcombe, W G	45,965
Baldo, K	11,449
Baldwin, A W S	37,914
Baldwin, J	13,212
Balkwill, J	18,551
Ball, R T	21,957
Ballard Power Systems Inc	24,246
Ballegeer Bulldozing & Trucking Ltd, G	168,585
Ballett, P	239,151
Ballyk, D M	40,497
Ban–Tag Holdings	43,931
Banah Construction	15,811
Bandstra Moving Systems Ltd	13,496
Bandstra Transportation Systems Ltd	91,478
Banerjee, S	12,123
Banff Centre for Management	17,359
Bang & D Bang, P	60,199
Bangham, T	21,891
Bank Service Charges–Bank of B C	443,991
Bank Service Charges–C I B C	1,240,570
Bank Service Charges–Montreal	450,132
Bank Service Charges–Nova Scotia	81,976
Bank Service Charges–Royal Bank	60,090
Bank Service Charges–Royal Trust	267,441
Bank Service Charges–T D Bank	34,544
Banky, K	18,988
Banner Engineering Ltd	165,362
Bannert Trucking, Len	12,571
Banning, G C	40,690
Bantam Books of Canada Inc	48,900
Bar F Contracting	44,088
Barakat & Chamberlin Inc	63,461
Barber–Ellis of Canada Ltd	302,880
Bard Canada Inc, C R	26,846
Bard, J	58,396
Barden & B Maser, R	32,700
Barichello, R, Dr	47,850
Barlow, P	11,197

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Barnes Chevrolet Oldsmobile Cadillac Ltd	99,056
Barnes Security Services (BC) Ltd	35,292
Barnes, A	12,351
Barnes, S E	22,481
Barnett, D	20,208
Barnett, G	67,106
Barr & Hamilton Contracting Ltd	14,164
Barr Contracting (1968) Ltd	35,311
Barra Inc	38,675
Barrda Minerals	17,214
Barrday Western	14,082
Barrie, W	14,098
Barringer Laboratories (Alberta) Ltd	78,723
Barrow, G M	34,225
Barry & Associates, Tim	76,016
Barry Consulting Ltd, J M	19,168
Barry's Moving & Storage	63,729
Barrys Automotive Service	34,212
Barrys Trucking	23,514
Barscan Inc	40,442
Barthropp, V M	39,782
Bartko, L	14,064
Bartlett Holdings, J R	10,836
Bartlett Trucking, J R	19,415
Bartlett, J	33,120
Barton Black & Robertson	16,822
Barton Insurance Brokers Ltd	37,101
Barton, M	34,736
Barzo, C H	37,441
Baseline Prescriptions Ltd	574,096
BASF Canada Inc	107,635
Basic Business Systems Ltd	21,415
Basic Forestry Ltd	180,905
Basile, A W	11,606
Basran Holdings Ltd	320,727
Basran Sales & Service Ltd	26,025
Basran Trucking Ltd	15,568
Basran Trucking Ltd, Karma	325,231
Bass, G	15,613
Bassett Ltd, L	49,688
Batch, G	20,186
Batchelors Datamedia Ltd	11,800
Bate & Associates, Geoff	36,444
Bate, A	79,377
Bate, D	14,553
Bateman, J L	146,254
Bates Trucking	37,188
Batten, J	39,408
Battista In Trust, M	29,000
Battle, E	71,343
Bauer Petroleums Ltd, A B	15,192
Bautek Construction Ltd	130,099
Bawlf, N	32,384
Baxter Corp	1,055,465
Bayles, A	39,906
Bayliff, E L	62,715
Bayne, D	37,734
Baynham, M	12,423
Bayside Construction Ltd	228,657
Bayside Inn	21,091
Bazett & Associates, D C	12,182
BDH Inc	77,728
Beach Contracting Ltd, A	113,796
Beach House Graphics Ltd	87,400
Beak Associates Consulting (BC) Ltd	22,807
Bealle, C	41,476
Bear Enterprises Ltd	18,370
Bearcat Contracting Ltd	18,562
Beardsley & Associates	12,500
Bearing Outward Silviculture Control Ltd	20,554
Bearpark, S, Dr	63,565
Beasley, T F	65,233
Beatch, K R	49,308
Beattie, D	55,753
Beaubier In Trust, G E	329,604
Beauregard, G	32,173
Beautiful British Columbia Magazine	18,859
Beaver Brook Contracting Ltd	97,869
Beaver Lumber Co Ltd	47,078
Beaver Plastics Ltd	145,747
Beaver Valley Feed	14,593
Beaverbrook Contracting Ltd	31,021
Beaverdale Contracting	104,781
Beaverfoot Resources Ltd	477,985
Beavertail Contracting Ltd	271,136
Beban Logging Ltd, Frank	245,976
Beck, M K	30,859
Becker, R	36,396
Beckett, Carolyn S	24,756
Becquerel Laboratories Inc	19,375
Becton Dickinson Canada Inc	33,317
Bedell Contracting, Glen	255,527
Bedell Holdings, Vern	49,363
Bedell, C	19,605
Bedell, D	39,547
Bedier, R	32,333
Bedrock Exploration Ltd	15,994
Bee Crushing Ltd, R	776,392
Bee Gee Submarine Sandwich Shop Inc	17,037
Beecroft Electric Ltd	504,482
Bees Crane Service	34,204
Beesley Engineering Ltd	14,728
Begin Martin	75,171
Behnsen Graphic Supplies Ltd	17,082
Bein, P, Dr	30,034
Bekins Moving & Storage Co Ltd	10,416
Bel Construction Ltd	10,167
Bel Maintenance Inc	29,596,504
Bel Power Inc	976,653
Bel-Par Industries Ltd	40,335
Belair Trucking, M M	24,738
Belcher, R	14,309
Beler Building Moving	116,000
Bell & Howell Ltd	61,624
Bell Brothers Contracting Ltd	10,973
Bell Canada	17,955
Bell Heather Contracting Ltd	461,429
Bell Pole Co Ltd	545,812
Bell Technical Services Inc	125,384
Bell Trucking, Bryan	46,127
Bell, R	11,821
Bell, R L	50,690
Bell, S	11,903
Bell, W J S	50,595
Bella Coola Backhoe	19,480
Bella Coola Consumers Co-Operative Association	10,132
Bella Coola Waterworks District	17,450
Bellamy, C, Dr	21,351
Beloud, L	10,373
Belsham Contracting Ltd	92,885
Belway, E	15,713
Belway, P	28,634
Ben's Repairs	33,379
Bencher Logging Ltd	110,653
Bencher, G	48,696
Bendix Avelex Inc	17,020
Bendtsen, H	68,042
Benndorf-Verster Ltd	22,875
Benneke, J	14,848
Bennett Cole Adjusters Ltd	34,218
Bennett Environmental Consultants Ltd	15,111
Bennett, E	61,421
Bennett, J	32,565
Bennington, S	45,105
Bens Contracting	35,184
Bens Trucking & Excavating	13,891
Benson, K	82,658
Bentley, S	16,490
Benton, V	13,679
Benwell-Atkins Ltd	68,139
Beowulf Communications	72,268
Berardine, D	27,943
Beres Ventures Ltd	29,673
Bereskin, S S	12,111
Berg Construction Ltd, Wm	11,019
Berg Contracting Ltd, K	24,357
Berg, G	10,498
Berg, M	23,138
Bergen Logging, R	29,370
Berger, V	23,635
Bergh, B	22,942
Berkes, C	58,550
Berlex Canada Inc	17,795
Bernard, L W	71,220
Berrington, J	21,039
Berris Associates Inc, Catherine	129,944
Berry & Smith Trucking Ltd	10,602
Berry Engineering (Bridges) Ltd	33,931
Bertram Excavating Ltd	21,473
Berwick West Development Inc	95,145
Bescam Technical Services	54,653
Best View Services	14,652
Best, M	15,021
Beta Computer Centre	52,818
Bettor Enterprises Ltd	16,018
Bevan Computer Systems Consulting, Howard	23,179
Beyer, G	156,972
Beynon, J	11,666
Bhatti Stone & Alexander	12,709
Bicchieri Enterprises Ltd	28,959
Bichon Services	26,617
Bickford Consulting	13,250
Bickle Ltd, E W	42,185
Biddlecombe, G	50,163
Biddlecombe, H J	21,399
Big Country Contractors Ltd	144,978
Big Country Insurance Agencies	44,066
Big Country Storage Terminals	33,886
Big Country Ventures Ltd	24,960
Big House Communications	279,810
Big O Inc	357,572
Big Springs Enterprises Ltd	37,738
Big Valley Trucking Ltd	54,703
Big-Little Tree Planting Ltd	149,741
Bigelow, D A	43,556
Bighorn Helicopters Inc	171,592
Bilco Construction Ltd	443,379
Bilenduke Contracting	75,422
Bilinsky, D	15,000
Bilko, W	21,894
Bill & Bill Logging	29,500
Billmar Contracting Ltd	32,003
Bilous, M	41,072
Bimac Trucking Ltd	32,441
Bingham Personnel Inc	223,718
Binnie & Associates Ltd, R F	79,588
Biolog Inc	15,721
Biological Equipment	11,711
Biome Research	27,972
Bion Enterprises Ltd	12,127
Bion Research Inc	50,998
Bioproducts Inc	180,509
Bioquest International Consulting Ltd	57,730
Bioquip Products Inc	25,376
Birchall, G, Dr	21,235
Birchbark Forest Resources	61,911
Bird In Trust, O	59,247
Bird, R B	47,352
Bird, S	22,154
Birkenhead Timber & Construction	265,558
Birks & Sons Ltd, Henry	52,923
Birney & Associates, William L	91,138
Bishop & Co Ltd	17,823

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Bishop & Peterson	27,054
Bishop & Rimmer Media Services	14,610
Bishop, J	13,302
Bison & Associates, R G	15,007
Bison Instruments Inc	13,263
Bissett Ltd, Lance	25,209
Bitech Publishers Ltd	10,998
Bix Ranch Ltd	17,164
Bjork, W	21,019
Blache, M	19,682
Black & McDonald Ltd	17,099
Black Construction, George	14,397
Black Photo Corp	19,911
Black Top Cabs Ltd	10,917
Black, J	10,577
Blackbourn Inc	64,060
Blackbourn, J	16,084
Blackburn Excavating Ltd	115,598
Blackfox Holdings	10,523
Blackie Holdings Inc	41,960
Blackwell & Associates, B A	23,751
Blackwell Enterprises	44,393
Blackwell Trucking	19,227
Blaeberry Farms	12,425
Blair Construction Ltd	265,017
Blair, K A	67,984
Blake Cassels Graydon	160,947
Blake, W	10,460
Blakes Moving & Storage (1988) Ltd	52,923
Blanche, R	20,603
Bland, C	38,766
Blaskovits, R R	30,105
Blewett, E	16,964
Blie Holdings Ltd, P & J	20,807
Blinston, B	23,509
Bliss, G	66,209
Block Drug Co Canada Ltd	21,547
Blois, J M	55,276
Blood & Associates, Donald A	13,979
Bloom & Sigalet Ltd	35,952
Bloomberg, W	24,941
Bloomfield & Son Logging Contractors, L Ltd	205,780
Bloomfield, D	14,141
Bloomfield, R	31,322
Blue Collar Silviculture Ltd	377,863
Blue Lake Contracting Ltd	152,649
Blue River Improvement District	27,748
Blue Sage Contractors Inc	61,049
Blue Streak Technical Services	19,100
Blue Welder Services Ltd	20,120
Blue, G	45,781
Bluebird Cabs Ltd	149,377
Blueline Software Inc	19,334
BMH Forest Contracting	31,023
BMI Industries Inc	1,305,991
Boake Trucking, Guy R	13,044
Bodnar Contracting Ltd, Pete	101,207
Bodnar Machine Shop	17,002
Boehringer Ingelheim Canada Ltd	14,925
Boehringer Mannheim Canada Ltd	31,683
Bogdan, G	21,173
Bohnet & J Bohnet, F	20,030
Bolleman, J	27,190
Bolster Contracting, Ken	150,230
Bolster Enterprises Ltd	96,139
Bolton Ranch	16,910
Bolton, V	21,533
Bomar Grading Ltd	27,887
Bombardier Inc	133,506
Bond Bros Sawmill Ltd	14,875
Bond, A	30,443
Bond, K	84,308
Bonistar Enterprises Ltd	561,663
Bonner & Dent	30,391
Bonner, R W	27,072
Bookham Consulting, H	19,527
Bookstore Coaching Association Canada	88,254
Booth Enterprises	11,338
Booth Ltd, A D	15,862
Booth, C	46,245
Border Plains Contractors Ltd	24,354
Boreal Forestry Services Ltd	74,024
Boreal Services	66,659
Borek Air Ltd, Kenn	20,353
Borek Construction Ltd	208,586
Boring Road Maintenance & Contracting	111,846
Borland International Inc	15,748
Borstad Cartage Ltd	16,988
Bortoluzzi, L	67,939
Bosovich, J	33,682
Bott & Co (1976) Ltd, Frank L	40,235
Boughton Peterson Yang Anderson	79,304
Bourelle & D Bourelle, C	50,183
Bourelle & Kokanee Mortgage Mic Ltd, C	25,449
Bouthillier, G	11,497
Bova Brothers Logging Ltd	41,051
Bow Horn Bay Fire Protection District	247,521
Bow–Mel Chrysler Ltd	15,042
Bowen Island Fire Protection District	75,575
Bowers Funeral Service Ltd	21,499
Bowers Medical Supply Co	359,699
Bowker Co, R R	14,268
Bowne of Vancouver Inc	1,192,898
Bowser Contracting Ltd	48,816
Boxmaster	14,491
Boychuk, W	10,381
Boyd Distributors Ltd	12,250
Boyd, A	12,500
Boydell, A	31,448
Boyes & F Boyes, R	11,649
Boyle & Co	20,594
BPL Industries Inc	71,269
Braaten Trucking, D	22,768
Brad Enterprises Ltd	74,028
Brad Six Contracting	95,492
Bradford Trucking	19,918
Bradford Trucking, T W	16,380
Bradford, H	16,208
Bradley W M Manufacturing Ltd	28,920
Bradley, K	28,880
Bradson Mercantile Inc	17,302
Braefoot Athletics Centre Association	156,736
Braidwood MacKenzie Fujisawa Brewer & Greyell	29,184
Braisher Contracting, O W	192,823
Brakkie Enterprises	129,126
Brale Enterprises	75,425
Bramall Business Systems Ltd	17,574
Brammall, R O, Dr	10,616
Branca, B	15,400
Brandl Ltd, V E	64,399
Brantnall, S	12,000
Brassy Creek Ranches Ltd	124,373
Bratton Ltd, Harley	124,628
Braul, W	35,819
Braulin, R	12,030
Braun Contracting, John	19,838
Braun, M	46,963
Brawner Engineering Ltd, C O	25,420
Bray, G	13,481
Braybrook Services	141,313
Breaky, A	19,737
Breault, B	32,267
Brekkas Trucking Ltd	31,751
Brenda Mines Ltd	22,886
Brennan, D	56,057
Brennan, N	20,360
Brenpar Construction Ltd	58,720
Brenton Forest Surveys	54,740
Brentwood Enterprises Ltd	123,021
Bretts Chevrolet Oldsmobile Cadillac (1985) Ltd	16,369
Brico Tool Co Ltd	11,806
Bridges & Associates Inc, G E	115,143
Bridgeside Wood Products Ltd	21,019
Bridgestone (Canada) Inc	59,605
Bridgewater Associates Inc	17,550
Briela Logging	96,556
Briggs & Crockford	17,024
Briggs, D	10,000
Brilliant Resources Ltd	23,042
Brimacombe Design Associates	17,000
Brimacombe, J K, Dr	13,928
Brinkert, G	10,174
Brinkman & Associates Reforestation Ltd	873,718
Brinkman Contracting Ltd, D	68,457
Brinks Canada Ltd	26,936
Bristol Laboratories of Canada	58,590
Bristol–Meyers Squibb	96,171
Britco Leasing Ltd	11,626
Britco Structures Ltd	70,712
British American Bank Note Inc	470,917
Britton, G M	41,907
Broad, P	10,160
Broadway Printers Ltd	47,934
Brock, L J	19,273
Broder, R J	11,920
Brooker Wheaton Aviation Ltd	15,434
Brooks, T	10,085
Brooks–Corning Co Ltd	174,021
Brophy, D	85,427
Brossard, C	27,774
Brothers, D L	81,491
Broughton & B Broughton, D	21,282
Broughton Communications Group	115,815
Brouwer Claims Canada & Co Ltd	37,704
Brouwer, P	11,071
Brower, C	12,900
Brower, J	12,000
Brown & Associates History Co, K D, The	36,689
Brown & Associates, Robert B	16,519
Brown & T Brown, L	32,521
Brown Bros Ford	31,668
Brown Contracting Ltd, Guy	87,807
Brown Contracting, Ron	91,104
Brown Inc, K N, Dr	12,560
Brown Logging Ltd, M L	32,285
Brown Ltd, Ron	13,031
Brown Publishers, W C	17,122
Brown Welding & Machine, Ken	18,603
Brown, D	21,769
Brown, K	36,521
Brown, M	24,353
Brown, R	25,477
Brown, S	44,000
Brown, W	22,750
Browne Johnson & Associates	83,317
Browne, D	13,299
Brownies Cartage Ltd	10,485
Brox, N	27,925
Bruce Trucking, John	31,078
Brugger, R	120,550
Brum Landscaping Ltd, Joe	13,536
Bruneau Contracting Ltd, G	25,661
Brunswick Filing Systems Vancouver Ltd	91,280
Bryant, A	10,872
Bryant, D	23,214
Bryce, G	37,209
Bryden, C	28,405
Brydon, S	48,267
BTE Business Telecom Equipment Ltd	347,070

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Buchan, D	51,417
Buchanan Inc, K D, Dr	21,198
Buck Lowbed Service Ltd	15,965
Buckerfields Ltd	35,245
Buckham, R	47,720
Buckland & Taylor Ltd	1,465,972
Buckland, D	31,706
Buckley & Associates Ltd, P N	18,600
Buckley Associates, Clair	31,693
Buckley, C A	11,850
Budd, S	38,070
Budgen, S	97,000
Budget Printing	40,215
Budget Rent-A-Car	127,385
Budget Rent-A-Truck	18,876
Budlovsky, A	33,940
Buffalo Head Forest Products Ltd	322,892
Buffer King	157,405
Buto Inc	379,712
Bugbusters Pest Management Inc	900,218
Buhler Contracting, Ernie	16,896
Buijs Management Ltd	70,034
Bulk's Trucking	12,573
Bulkley Forestry Services Ltd	129,278
Bulkley Valley Farm Supply Centre Ltd	83,868
Bulkley Valley School District 54	11,882
Bulkley-Nechako Regional Hospital District	380,436
Bull HN Information Systems Ltd	21,050
Bull Housser & Tupper	120,749
Bull Housser & Tupper In Trust	2,972,700
Bull, G	16,000
Bull, S	13,469
Bulldog Bag Ltd	12,788
Bullock & Associates Ltd, C W	22,224
Bulman Bros (1968) Ltd	26,894
Bulmer, M	10,626
Bunio Developments Ltd	40,588
Bunks Contracting Ltd	35,157
Bunnell, F	40,929
Bunton, P, Dr	21,222
Burba, J	16,324
Burd Motors Ltd, Warren	14,290
Burger, A E	14,757
Burgerjohn, P	37,800
Burgess Backhoe Service, Wes	14,673
Burgess Feeds Ltd	11,474
Burgess Plumbing Heating & Electrical Co Ltd	11,184
Burgess, E	10,295
Burgess, E A L	49,010
Burgis, P	26,202
Buri & Milne	45,166
Burke-Robertson Chadwick & Ritchie	30,791
Burkinshaw, R	34,631
Burlington Northern Railroad Co	24,522
Burloak Financial Services Inc	12,098
Burnaby School District 41	311,796
Burns Lake Building Supplies	11,701
Burns, M	15,231
Burns, P	17,500
Burns, P T	13,659
Burns, S	59,970
Burns, T E	62,796
Burr, K D	23,000
Burrard Pathology Associates	10,430
Burrell, L	21,375
Burroughs Wellcome Ltd	35,455
Burrows, W	27,594
Burtinshaw, C S	52,094
Bury Media & Supplies Ltd, R	29,540
Bushpro Supplies Inc	12,723
Business Management Consultants	65,357
Business Start-up Program	139,790
Business World	58,121

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Buss Enterprises Ltd, Jack	16,811
Bussiere Trucking	20,555
Bussiere, A	24,463
Bustard & Associates, D	166,712
Buster's Excavating (1986)	27,472
Bustin, P	52,337
Butcher, J E	92,594
Butler Bros Supplies Ltd	29,582
Butler Co, John O	28,857
Butler Survey Equipment Ltd	60,809
Butler, R R M	47,176
Butt & Bowes Food Equipment Ltd	23,399
Butterfield, O	16,310
Butterfield, O	53,122
Butterworths Canada Ltd	110,838
Buttle Services, Mike	45,731
Button, J	31,070
Buzikievich, S	30,830
BVM Systems Inc	27,288
Byrne, P, Dr	25,921
Byte Computers	47,971
BZ Enterprises Ltd	111,100
C & A Logging Ltd	43,699
C & C Logging Ltd	35,828
C & C Wood Products	44,362
C & L Logging Co Ltd	17,272
C A C Marketing & Distribution Inc	265,888
C A G Holdings Inc	386,911
C A P Ventures Ltd	76,839
C A R Aviation	24,096
C A S Contracting	25,086
C B A Engineering Ltd	395,328
C B Research International Corp	105,270
C C Contracting	60,428
C C H Canadian Ltd	62,820
C C I Aviation Ltd	60,507
C C Industries Ltd	101,732
C C Industries Recreation Ltd	31,177
C C Road Contracting Ltd	329,703
C C Trucking	14,128
C D Nova Ltd	74,621
C F B V-A M	18,408
C F J C-C I F M Radio	26,079
C F T K Radio	11,797
C G Industrial Specialties Ltd	10,840
C H N L Kamloops	15,412
C H Software Services	42,508
C I P Inc	20,749
C J F W F M	18,307
C L Systems	87,445
C M Q Communications Inc	38,639
C P I Equipment Ltd	15,633
C P S Electronics	47,028
C R B Logging Co Ltd	149,441
C S S Corporate Systems Strategies Ltd	17,354
C To C Consulting	190,545
C V C Services	123,217
C-F A X Radio 1070 Ltd	14,353
Cabana Contracting Ltd	22,089
Cadillac Plastic	40,974
Cadomin Ventures Ltd	203,726
Cail, A	25,038
Cairns, R	89,584
Calcomp Canada Inc	53,327
Calderbank, K	48,147
Caldwell Partners International, The	45,714
Caldwell, C	37,874
Calgary District Hospital Group	15,720
Caliburn Forestry Ltd	102,671
Calinda Contracting Ltd	29,887
Callahan Construction Co Ltd	23,146
Callahan, C	14,231
Callander, L	24,493
Callow Insurance Associates Ltd	183,527
Calm Air International Ltd	49,972
Caltec Scientific Ltd	19,438

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Caltron Business Machines Ltd	11,908
Calvary Contracting	14,465
Calverley Forestry Services	34,246
Cam-Land Trucking	15,732
Camas Management Ltd	58,734
Cambie Consulting Group Inc	98,447
Cambridge Writing Services	15,000
Cameron, B	12,361
Cameron, I	26,189
Cameron, J L	17,932
Cameron, K	22,135
Cameron, N	724,303
Camosun College	312,829
Camp-Lite Enterprises	24,387
Campaign Communications	342,699
Campbell & Associates, Neil	39,626
Campbell & B Campbell, D	11,659
Campbell & Son Ltd, Malcolm	33,569
Campbell Consulting Ltd	25,097
Campbell Goodell Consultants Ltd	304,931
Campbell Helicopters Ltd	14,753
Campbell Ltd, Gordon	107,001
Campbell River School District 72	250,422
Campbell Scientific Canada Corp	173,916
Campbell, A	74,685
Campbell, A	24,294
Campbell, D J	30,632
Campbell, E	23,540
Campbell, J M	22,300
Campbell, K	21,619
Campbell, L A	46,709
Campbell, R B	12,885
Campbell, T	26,764
Campbell, W	14,056
Campney & Murphy	67,466
Can Corp Tractor Services Ltd	10,308
Can Test Ltd	265,183
Can-Arc Helicopters Ltd	227,896
Can-Ex Truck Rental	102,352
Can-Tech Shotcrete Inc	15,840
Can-Type Word Processing	27,919
Canada Instant Print	488,924
Canada Jet Charters Ltd	1,704,328
Canada Law Book Inc	257,109
Canada Mounts & Library Services Ltd	116,739
Canada News-Wire Ltd	62,354
Canada Packers Inc	159,407
Canada Pension Plan Matching	17,116,147
Canada Post Corp	22,249
Canada Safeway Ltd	71,869
Canada Ticket Inc	35,642
Canada Wire & Cable Ltd	11,807
Canada-U S Consulting Service	41,897
Canadian Airlines International Ltd	233,536
Canadian Avalanche Association	19,591
Canadian Bank Note Co Ltd	54,098
Canadian Bar Association	17,921
Canadian Broadcasting Corp	81,371
Canadian Building Brokers Ltd	16,150
Canadian Cartographics Ltd	34,305
Canadian Centre for Creative Technology	10,700
Canadian Ceramic Wholesalers Ltd	20,291
Canadian Corps of Commissionaires	372,203
Canadian Council of Motor Transport Adminstrators	46,149
Canadian Deaf Blind & Rubella Association	68,500
Canadian Dental Supply Ltd	20,547
Canadian Drafting & Engineering Supplies Ltd	24,953
Canadian Education Association, The	44,492
Canadian Emulsion Systems Ltd	1,187,752

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Canadian Energy Research Institute	25,060
Canadian Facts	1,219,678
Canadian Fine Color Co Ltd	60,594
Canadian Forest Products Ltd	4,464,117
Canadian Forestry Association	10,702
Canadian Forestry Equipment Ltd	96,601
Canadian Foundation for Economic Education	48,020
Canadian Freightways Ltd	137,411
Canadian Helicopters Ltd	5,983,840
Canadian Imperial Bank of Commerce (Douglas & Cormorant)	13,905
Canadian Institute of Chartered Accountants, The	11,618
Canadian Institute of the Arts for Young Audiences	26,674
Canadian Institute, The	17,135
Canadian Interagency Forest Fire Centre	78,608
Canadian Larsen Electronics Ltd	30,284
Canadian Laser Products Inc	28,257
Canadian Law Information Council	16,198
Canadian Learning Co Inc	111,753
Canadian Linen Supply Co Ltd	65,955
Canadian Liquid Air Ltd	23,449
Canadian Marconi Co	47,291
Canadian National Institute for the Blind	204,152
Canadian National Railways	5,304,887
Canadian Pacific Express & Transport	177,200
Canadian Pacific Forest Products Ltd	874,313
Canadian Pacific Ltd	649,749
Canadian Pacific Railway Co	181,089
Canadian Powder Co Inc	66,558
Canadian Red Cross Society	20,636
Canadian Springs Water Co	61,269
Canadian Standards Association	21,085
Canadian Targeted Publishing Co	39,547
Canadian Telephones & Supplies Ltd	10,233
Canadian Territorial Helicopters Inc	288,135
Canadian Tire Acceptance Ltd	24,243
Canadian Tire Corp	24,557
Canadian Tourism Research Institute, The	25,000
Canadian Turbo Inc	362,606
Canadian Wildlife Federation	40,103
Canal Excavating Ltd	15,705
Canal Flats Improvement District	34,800
Canco Cranes & Equipment Ltd	10,073
Candle Creek Farms Inc	485,109
Candlewood Ventures	35,474
Canebsco Subscription Services Ltd	104,879
Canim Lake Indian Band	23,460
Canmore Helicopters	20,034
Canning Logging, Fred	11,765
Cannon Excavation	45,907
Cannon, F	45,866
Cannon, M	38,083
Canoe Creek Indian Band	20,595
Canoe Valley Contracting	14,364
Canon Canada Inc	18,782
Canox–Canadian Oxygen Ltd	44,337
Canpac Infographics Inc	69,888
Canron Inc	3,703,109
Canscott Management Services Ltd	11,875
Cansel Survey Equipment	31,201
Cantech Inspections	24,539
Cantel Inc	37,890
Cantex Conversion Services Inc	102,811
Cantex Engineering & Construction Co Ltd	6,850,942

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Cantin's Moving & Storage Ltd	87,216
Cantley Enterpises Ltd	12,041
Canuck Truck Rental	146,391
Canwest Building Materials Ltd	11,336
Canwide Systems	23,995
Canyon Automotive	10,216
Canyon Contracting	17,099
Caouette Transport (1973) Ltd	17,451
Capilano Highways Services Co	10,931,361
Capital Building Supplies Ltd	15,683
Capital City Cellular	11,057
Capital City Office Machines Ltd	40,828
Capital City Paving Ltd	24,028
Capital Helicopters Inc	545,217
Capital Iron & Metals Ltd	38,759
Capital Regional District	4,401,364
Capital Regional Hospital District	1,167,550
Capri Hotel	31,951
Capstan Enterprises Ltd	18,569
Caputa, A	25,752
Caravan Moving & Storage (1984) Ltd	36,347
Cardinal Edgar Emberton & MacAulay	63,956
Cardinal Reforestation Co Ltd	108,428
Cardinal Sportswear & Crests Ltd	12,241
Cardinal, J P	12,000
Cardinall Contracting	37,555
Careertrack Publications Inc	40,481
Careless, A	37,800
Cariboo Bridge Services Ltd	70,687
Cariboo Business Systems Ltd	22,982
Cariboo Chilcotin Helicopters Ltd	607,203
Cariboo College	101,887
Cariboo Custom Grading Ltd	48,059
Cariboo Drives & Bearing Sales Ltd	10,263
Cariboo Forest Consultants Ltd	500,897
Cariboo Observer	25,204
Cariboo Peat & Gravel	52,055
Cariboo Recreational Sales & Service Ltd	24,086
Cariboo Redi–Mix & Contracting Ltd	70,847
Cariboo Regional Hospital District	859,113
Cariboo Sheep Breeders Association	14,535
Cariboo–Chilcotin School District 27	88,243
Caribou Road Services Ltd	10,163,038
Carifelle, W	43,740
Carlaw, K	11,610
Carle Contracting Ltd, R	18,504
Carleton, C	20,922
Carlgren, D C	47,261
Carlson, A	22,457
Carlson, N	24,583
Carlton & L Carlton, M	12,297
Carlton Plaza Hotel	16,500
Carlyle Computer Products Ltd	164,805
Carmac Appraisal Services Ltd	25,055
Carmichael Tree Service	50,707
Carmichael, D	28,834
Carmichael, I	10,365
Carney's Waste Systems	32,545
Carney, T	18,461
Carolina Laboratories Ltd	26,070
Carpe Diem Educational Consulting Inc	58,490
Carr, N	37,967
Carr–Lee Contracting Ltd	12,961
Carreau & Son Construction Ltd	15,401
Carrier Lumber Ltd	545,018
Carrier Sekani Tribal Council	20,908
Carriere, E	14,973
Carriou, J L R	26,905
Carroll, K	35,889
Carson Bulldozing, Pat	12,418

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Carson, D	14,073
Carstairs, M J	86,204
Carswell Co Ltd	18,597
Carswell Publications	290,650
Carswell, L	30,043
Cartel Electronic Distributors Inc	58,515
Carter Contracting Ltd, H	77,622
Carter Dodge Chrysler Ltd	69,927
Carter Honda Shop	18,615
Carter Lease Ltd, Howard	113,265
Carter, J	19,123
Carter, J D	10,350
Carter, L	24,499
Carter, M	22,254
Carter, W	30,661
Caryer, C G	24,391
Casadio & Son Holding Co Ltd	76,989
Cascade Consulting Ltd	91,709
Cascade Imperial Mills Ltd	60,667
Cascade Industrial Supply Co Ltd	75,846
Cascade Industries	86,903
Cascade Interpretation Services	54,631
Cascade Resources Ltd	144,135
Cash Enterprises, Bill	40,354
Casorso Trucking, Mike	11,499
Cassady Insley Lauener & Burgess	12,960
Cassady, G P	230,000
Cassidy's Ltd	89,552
Casson Studios	14,990
Cast–All Concrete Ltd	1,215,677
Castle Management Consultants Ltd	68,423
Castle, R	57,925
Castlefield Communications	10,416
Castlegar Import Center	16,005
Castlegar News	17,995
Castlegar School District 9	95,011
Catalyst Contract Furnishings	83,515
Catholic Public Schools of Vancouver Archdiocese	17,606
Cattermole Timber	44,266
Cavanagh, C	33,180
Cave Management Services	13,905
Cave, G W	12,965
Cavers, D	10,760
Caya Signs	82,178
Cayoosh Contracting	21,740
Caza, C	25,927
Cazes & Heppner Forest Service Ltd	111,268
CCL Label Neeco West Division	15,483
CDI Management Associates	28,010
Ce–Car Equipment & Parts Ltd	175,328
Ceccon Trucking & Excavating Ltd	61,060
Cedar Bushwhacker	10,040
Cedar Hill Consulting	121,741
Cedar River Timber (1971) Co Ltd	169,682
Cee–Jay Project Ltd	150,129
Cef Investment Management Ltd	20,267
Celtic Reforestation Services Ltd	1,809,079
Celtic Shipyards (1988) Ltd	49,262
Centaur Products Inc	41,611
Centennial System Consultants Ltd	226,404
Center Line Contracting	25,979
Central Builders Supply Ltd	21,373
Central Coast Regional Hospital District	146,880
Central Coast School District 49	12,528
Central Contracting Services	38,364
Central Drug Store Ltd	13,213
Central Excavators Ltd	67,659
Central Home Oxygen Ltd	182,868
Central Interior Communications Ltd	29,864
Central Interior Regional Training Institute Inc	133,354
Central Kootenay Regional Hospital District	609,090

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Central Mountain Air Ltd	655,372
Central Okanagan Regional Hospital District	460,325
Central Okanagan School District 23	204,057
Central Service & Towing	15,246
Central Valley Holdings Ltd	44,674
Central Victoria Security Ltd	10,003
Central Wall Units Plus Ltd	20,109
Centre Educatif Et Culturel Inc	11,206
Centre for Applied Research & Leadership Development, The	37,750
Centre for Curriculum & Professional Development	65,500
Century Contracting	38,464
Century Moving & Storage Ltd	14,909
Cenwest Enterprises Ltd	34,812
Cercomm Electronics Ltd	24,461
Cerka Contract Management Ltd	808,603
Certified Legal Interpreters of B C	68,966
Cessna Aircraft Co, The	50,800
Cewe Ltd, Jack	34,567
CGI Information Systems & Management Consultants Inc	565,145
Chabot & Levesque Logging Ltd	102,363
Chabot Contracting Ltd, D	26,261
Chadbourn, J	100,907
Chagani, A	74,852
Chair Works, The	13,510
Challenge Construction Ltd	522,981
Challenger, J C	45,590
Challoner, C	18,975
Chamberlain, R	15,990
Chambers Phillips & Co	27,969
Chambers, H	19,621
Champion Contracting	55,581
Chan, D	58,544
Chandler, S	32,081
Chapel of Memories Funeral Directors	20,188
Chapman & Associate, Richard	14,860
Chapman Chapman & Martin	21,500
Chapman Contracting Ltd, L B	112,845
Chapman, B	24,818
Chapman, B J	34,426
Chapman, C	30,090
Chaput Logging Ltd	28,215
Chaput Sand & Gravel	11,516
Charchuk, M G	56,504
Charlotte Island Tires Ltd	19,337
Charlton Co Ltd, M D	129,398
Charnley, S	24,769
Chartrand Forest Services Ltd, Paul	93,087
Chateau Granville Inc & Diakas	12,900
Chateau Victoria Hotel	54,712
Chateau Whistler Resort	13,435
Chatla Forest Consulting	35,153
Chatwin Engineering Ltd	482,821
Chave, N	32,835
Checkers Forest Management Inc	14,536
Cheema, P K	53,918
Cheevers, L S, Dr	31,584
Cheffins, R I	18,184
Chehalis Band Council	10,076
Chekwood Industries Ltd	61,432
Chem-Security Ltd	18,599
Chemac Industries Ltd	22,317
Chemainus Excavating	15,848
Chemex Labs Ltd	25,829
Chemise Empire Ltee	159,913
Chemline Tree Service Ltd	23,884
Chemonics Industries (Canada) Ltd	1,143,401
Chercover, D J	10,335
Cherry Creek Waterworks District	52,020
Cherry Ford Sales (1981) Ltd	35,996
Chertkow, M I	11,606
Chesebrough-Ponds (Canada) Inc	19,536

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Chesterley, E K	14,423
Chetwynd Redi Mix Ltd	54,562
Cheveldave, A	34,336
Chevron Canada Ltd	5,804,059
Chew Excavating Ltd	139,529
Chicalo Young & Associates	17,493
Chickadee Forestry	17,123
Chiddell, D	38,824
Chilcotin Cariboo Aviation Ltd	32,516
Chilliwack General Hospital	10,473
Chilliwack Gravel Sales Ltd	20,236
Chilliwack Lake Trucking Ltd	53,976
Chilliwack Progress Ltd, The	15,475
Chilliwack River Valley Natural Honey Ltd	100,000
Chilliwack School District 33	30,358
Chiltech Forestry Ltd	109,409
Chimo Enterprises Ltd	34,982
Chisholm, J	25,151
Chizik, T	33,126
Chore Trucking, Alex	34,726
Chore Trucking, Charlie	34,871
Choukalos Woodburn McKenzie Maranda Ltd	363,201
Chow & Fleischauer Architects	72,994
Christensen Bros Logging Ltd	14,500
Christensen, D	33,592
Christensen, E	13,213
Christensen, R M, Dr	33,990
Christian & Christian Signs	16,342
Christian Valley Service	37,533
Christian, S	19,500
Christiansen & G Christiansen, N.	10,440
Christianson Pipe Ltd	69,389
Chroma Photo Lab Ltd	12,873
Chubey, J	23,333
Chung, S	25,073
Church & J Church, J	11,578
Churchill Equipment Ltd	23,929
Chute Creek Construction Ltd	21,793
Ciba Corning Canada Inc	58,002
Ciba-Geigy Canada Ltd	165,062
CIBC Leasing Ltd	131,951
Cicci, C A	56,029
Cichowski, D	13,171
Cincinnati Time Recorder Ltd	44,743
Cinco Construction Services Ltd	17,760
Cincom Systems of Canada Ltd	14,142
Cinnamon Pass Timber	11,937
Circle Drugs 3	35,359
Cirque Resource Associates Ltd	13,921
Cirrus Consultants Inc	18,186
Cirrus Enterprises Inc	437,044
Citizen, The	101,844
City Copy Centre	41,488
City Glass & Windshield Shop Ltd	11,486
City of Armstrong	73,900
City of Calgary	47,741
City of Dawson Creek	49,707
City of Fort St John	121,270
City of Kamloops	245,700
City of Kelowna	163,755
City of Kimberley	155,548
City of Langley	40,893
City of Merritt	18,611
City of Nanaimo	48,577
City of Nelson	60,958
City of New Westminster	31,714
City of Penticton	3,302,590
City of Port Alberni	10,441
City of Port Moody	16,812
City of Prince George	234,955
City of Prince Rupert	81,075
City of Trail	51,591
City of Vancouver	2,195,955
City of Vernon	15,906
City of Victoria	368,529
City of Williams Lake	58,156

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City Photo Centre Ltd	13,275
City Wide Process Servers	20,175
Civic Consultants	149,463
Civic Consulting Group Ltd	24,557
Civic Engineering Services Ltd	32,524
Clapp, B G	10,889
Clarity Computer Based Presentations Inc	33,286
Clark Ford Sales Ltd, W M	15,354
Clark Freightways	22,884
Clark Reefer Lines Ltd	159,146
Clark Wilson	40,501
Clark, A R B	17,642
Clark, G M	13,726
Clark, J	15,337
Clark, M G	54,937
Clark, S	49,139
Clarke Ventures Ltd	13,649
Clarke, C	25,553
Clarkson & A Romane, D	27,918
Clarkson Contracting Ltd	16,431
Clarkson, T	49,900
Clarmac Logging Ltd	19,150
Classic Engraving Ltd	17,516
Clay, I	12,747
Claymore Clothes (1982) Ltd	179,604
Clear Communication Consultants Ltd	45,601
Clear Lake Sawmills	26,356
Clearwater Climbing Corp	287,969
Clearwater Cold Storage Ltd	11,000
Clearwater Improvement District.	163,990
Clearwater Reddi-Mix (1988) Ltd	125,592
Clearway Computer Consultancy & Training Ltd	13,834
Cleek, D	25,946
Clemas & Son Construction Ltd	31,942
Clement Crane & Dragline Ltd, M	62,616
Clement, T	15,149
Climie, R J	70,290
Clive, D	11,165
Cloverdale Auto Repair Centre Ltd	15,976
Cloverdale Raceways	38,373
Cloverdale Travel Ltd	10,492
Cluculz Contracting	11,235
Cluculz Transport Ltd	50,957
Co-Van International Trucks Inc	91,450
Coaching Association of Canada	12,869
Coady Associates, C J, Dr	458,324
Coal Valley Construction (1987) Ltd	86,751
Coast Agri Fertilizers Ltd	81,454
Coast Bastion Inn	21,883
Coast Canadian Inn, The	23,365
Coast Claims Service Ltd	10,674
Coast Discovery Inn, The	17,348
Coast Event Management	58,284
Coast Field Service	34,920
Coast First Aid Services	49,873
Coast Forest Management Ltd	947,525
Coast Inn of the North, The	21,987
Coast Lakeside Resort, The	14,014
Coast Materials Handling Ltd	10,678
Coast Paper	177,472
Coast Paving (1984) Ltd	89,666
Coast Plaza at Stanley Park	18,761
Coast Range Contracting Ltd	17,341
Coast Reporting Services	35,361
Coast Strategies Corp	10,000
Coast Testing Ltd	53,083
Coast Tractor & Equipment Ltd	10,639
Coast Trade Bindery Ltd	28,765
Coast Wholesale Appliances Ltd	13,839
Coast-To-Coast Moving & Storage Ltd	10,584
Coastal Ford Sales Ltd	24,299
Coastal Forest Management Ltd	83,329
Coastwest Analytics Ltd	75,603

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Cobble Hill Blasting	34,321
Cobble Hill Bulldozing Ltd	142,448
Cobe Canada Ltd	260,019
Cobi Foods Inc	11,800
Cobra Electric Ltd	432,837
Cockwill Hauling, G I	314,284
Code Three Emergency Vehicles Inc	85,993
Code, K	14,251
Coe Computers Inc	47,898
Coe Systems Inc	67,261
Coell & Associates Inc, D R	79,659
Cognos Inc	268,239
Cohen, M	21,188
Colby Gallagher & Associates	22,318
Coldwater Band Council	11,877
Coldwater Indian Band	65,662
Coldwell Trucking, W J	18,017
Coldwell, J	14,430
Coles Insurance Services (1980) Ltd	49,341
Colgur, T	40,248
College of New Caledonia	34,876
College Printers Ltd	35,349
Collier MacMillan Canada Inc	88,073
Collier, M	28,066
Collins, D	34,486
Collins, J	13,091
Collos, D J	17,148
Colorific Photo Labs	58,113
Colour Mix Advertising Systems	20,384
Colt Creek Trucking Ltd	13,274
Columbia Auto Service	12,104
Columbia Bitulithic Ltd	7,816,507
Columbia Blacktop Ltd	3,334,848
Columbia Centre, The	363,637
Columbia Dodge (1967) Ltd	55,946
Columbia Esso	19,325
Columbia Fire & Safety Ltd	43,157
Columbia Geosystems	14,256
Columbia Ready-Mix Ltd	19,449
Columbia River Shake & Shingle Ltd	23,857
Columbia Travel	17,402
Columbia Typewriter Centre Ltd	55,131
Columbia Valley Insurance Agencies Ltd	27,765
Columbia-Shuswap Regional Hospital District	358,044
Colwell Equipment Ltd	19,171
Colwood Fire Protection District	19,545
Com-West Radio Systems Ltd	10,789
Comcore Public Affairs Inc	17,811
Comers Auto Body Ltd	10,309
Comet Welding Inc	15,996
Comfor Forestry Services Ltd	71,772
Cominco Engineering Services Ltd	458,837
Cominco Fertilizers	268,673
Cominco Ltd	32,726
Command Records Services Ltd	45,204
Command, H	21,356
Commercial Body Builders Ltd	118,059
Commercial Electronics Ltd	109,003
Committee for Children	11,916
Commonwealth Historic Resource Management Ltd	50,000
Communications Concepts	26,026
Community Gospel Chapel	12,607
Comox District Free Press	12,757
Comox Fire Protection District	80,000
Comox Moving & Storage	28,219
Comox-Strathcona Regional Hospital District	632,433
Compass Transfer Ltd	78,615
Compu Lease Ltd	16,439
Compucon Services Ltd	137,153
Compuplan Computer Systems Corp	52,600

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Compupro Systems Ltd	126,782
Compusearch Market & Social Research Ltd	10,000
Compuserve	15,530
Computer Associates Canada Ltd.	23,280
Computer Connection	47,253
Computer Options (West) Ltd	48,295
Computer People Ltd	111,097
Computer Research Associates Ltd	61,006
Computerized Business Management Systems	21,175
Computerland	3,649,485
Computime Computers & Software Ltd	40,562
Conair Aviation Ltd	10,828,406
Concord Appraisals Ltd	18,011
Concord Computing Services	42,371
Concord Scientific Corp	53,692
Conex Continental Explosives Ltd	199,481
Conference Board of Canada, The	127,960
Congressional Information Service Inc	17,406
Coni-For Technologies	103,018
Conifer Enterprises	74,260
Connaghan & Association Ltd, C J	90,795
Connaught Laboratories Ltd	4,272,347
Connell In Trust, R	84,013
Connolly, D	33,222
Connor, K J	75,888
Considine, M	13,040
Consolidated Coatings Corp	14,849
Consolidated Freightways	58,432
Constantin Contracting	46,701
Construction Aggregates Ltd	444,991
Consumer Software	22,244
Consumers Software Inc	19,147
Contact International Consulting .	10,883
Conti Computer Systems	58,858
Continental Explosives Ltd	86,815
Continental Traffic & Industrial Signs Inc	70,416
Continuing Legal Education Society of B C	83,581
Contract Tire Ltd	47,692
Conventions Unlimited	69,473
Conway Information Systems Inc .	222,864
Conway Logging Ltd	20,651
Cook Associates Inc, G H	16,303
Cook Holdings Ltd, Dennis	10,783
Cook Roberts & Whittaker	31,240
Cook, K A	17,040
Cook, L	27,113
Cook, R	45,486
Cooke, S D	59,904
Cookson, B W	37,840
Cool Creek Forest Services Ltd	25,877
Coombe, J	24,571
Coombes Lowbed Services Ltd	18,378
Cooper Business Forms	37,512
Cooper, P	31,611
Coopers	13,818
Coopers & Lybrand Consulting Group	812,289
Coopers & Lybrand Ltd	796,053
Coopers Office Supply Co (BC) Ltd	202,924
Copeland Communications	276,692
Copeman, P	43,048
Copes, R, Dr	161,432
Copp Clark Pitman Ltd	208,844
Copper Island Broadcasting Ltd	15,653
Copper River Contracting Ltd	47,751
Coquitlam Chrysler Plymouth (1983) Ltd	51,326
Coquitlam Concrete Products Ltd	49,663
Coquitlam Ridge Construction	3,474,025
Coquitlam School District 43	23,386
Coral Sales Co	26,412
Coram, B	11,763

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Coran Trucking	15,139
Corbett Office Equipment Ltd	51,597
Cordova Ventures Ltd	35,166
Cordovan Systems Group Inc	76,844
Cordwood Industries	54,604
Core/Net Consulting Ltd	127,142
Corley Contracting, Robert	63,787
Corliss Contracting, Randy	88,276
Cormick, G	49,795
Cormorant Marine	10,640
Cornell Chevrolet Oldsmobile Ltd	90,513
Cornish, K	43,504
Coroners Hearings Jurors & Witnesses Pay	51,090
Coronet Film & Video	106,370
Coroplast Inc	10,126
Corporate Helicopters Ltd	129,949
Corporate Strategies Group Inc	44,148
Corpus Information Services Ltd	13,101
Correlation Secretariat Services Inc	423,800
Cortese, J	11,749
Cortex Consultants Ltd	123,157
Cortez Construction Ltd	1,484,419
Cosburn, R	64,011
Costello, P	17,956
Coster, D M	11,756
Cotter Contracting, Colleen	30,456
Cottonpine Holdings Ltd	18,818
Cottonwood Reforestation	201,315
Cottrell Transport Inc	44,628
Cougar Industrial Ltd	13,110
Cougar Rock Contracting	824,691
Coulson Aircrane Ltd	168,654
Coulson, D	81,362
Coulson, J	18,592
Council for Adminstrators of Special Education, The	15,000
Council of Ministers Education Canada	83,949
Country Boy Foods Ltd	69,671
Courage, B	39,858
Courey Inc, George	12,952
Courtenay Chrysler Plymouth Sales (1970) Ltd	41,835
Courtenay Fire Protection District	94,973
Courtenay School District 71	165,510
Courtyard Inn, The	18,522
Coutts & A Coutts, J	30,714
Coutts Library Services Ltd, John	21,909
Coval Air Ltd	55,499
Coverdale, D	13,699
Cowan Office Supplies Ltd	26,208
Cowan, W	11,207
Cowboy Enterprises Ltd	14,043
Cowichan Bay Improvement District	337,650
Cowichan Moving & Storage Ltd .	28,304
Cowichan School District 65	79,125
Cowichan Valley Regional Hospital District	259,877
Cowley Coating Corp Ltd	54,302
Cownden Contracting Ltd	237,780
Cox Enterprises, Richard	15,199
Cox Service, Gordon	14,648
Cox Taylor & Bryant	149,471
Cox Taylor & Bryant In Trust	1,588,572
Cox, G	39,250
Cox, R	23,640
Coyote Transport Ltd	354,876
Cradock, R	11,699
Craig Contracting	12,119
Craig, T	12,696
Craik Trucking, R	28,319
Crain Inc, R L	28,005
Crain-Drummond Inc	361,810
Crampton, D	30,296
Cranberry Fire Protection District.	156,800

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Cranbrook Daily Townsman	14,744
Cranbrook School District 2	88,778
Crane Woodcraft Industries Ltd	1,040,208
Crawford Associates Ltd, Allan	91,482
Crawford Insurance Agencies (1976), J S Ltd	48,203
Crawford, D	11,200
Creadis Vancouver	223,418
Crease & Co	120,186
Creative Catering	10,966
Creative Landscape & Irrigation	35,417
Creative West Communications Inc	56,592
Crerar, M	36,165
Crestbrook Forest Industries Ltd	1,381,149
Crestline Coach Ltd	10,230
Creston Valley Air Ltd	13,906
Creston Valley Beef Growers Association	37,403
Creston Valley Insurance Services Ltd	35,487
Creston–Kaslo School District 86	11,191
Cribb Enterprises Ltd	59,375
Crickmore, J	31,085
Crippen Consultants Ltd	6,421,630
Critical Angle Contracting	12,253
Crockett, M	20,137
Croll, A	68,676
Cronin, L	37,503
Crookshank, R M	15,746
Crop Care Aviation Ltd	35,411
Crosby, T	135,066
Cross Country Contracting	27,265
Cross, J	22,000
Cross, L	31,066
Crossfield, C	24,311
Crossley, D M	10,230
Crosslink Computer Services Ltd	11,680
Crossroads Construction Co Ltd	207,340
Crottey, R	41,286
Crouse, E	12,806
Crowfoot Developments Ltd	26,433
Crowley Silviculture	90,663
Crown Excavating	15,288
Crown Forest Industries Ltd	1,307,469
Crown Land Special Account	6,505,253
Crown Paper	3,882,296
Crown Publications Inc	611,245
Crown Tire Service Ltd	48,646
Crowntek Business Centres Inc	4,623,201
Crutch Drilling & Blasting, Roy	97,442
CTC Computer Tech Consultants Ltd	381,899
CTS Corporate Telemarketing Inc	121,777
Cudworth Contracting Ltd, L A	63,793
Cullen Detroit Diesel Allison Ltd	64,736
Cullen, A F	79,956
Cullum Building Materials Ltd, B	14,836
Cultus Lake Park Board	25,511
Cumberland Fire Protection District	22,000
Cuming, R	11,991
Cumming, O	100,878
Cummins, R	22,405
Cumorah Group, The	49,556
Cunneyworth, B	19,223
Cunningham, C M	45,483
Cunningham, F M	53,855
Cunningham, S	47,415
Currie's Excavating	12,650
Currie, G	16,366
Currie, W R, Dr	41,770
Currier Contracting	13,584
Curtis & Associates Ltd, Hugh	12,066
Curtis & Associates, C A	42,226
Curtis, D	120,670
Curtis, H A	12,520
Cushman, F	19,681
Cushman, R	34,400
Custom Blacktop	265,390
Custom Dozing	42,034
Custom Drafting Ltd	275,581
Custom Online Computer Connections	25,234
Custom Online Computer Connections Ltd	312,904
Custom Paper Ltd	120,615
Custom Plastics	54,122
Custom Rubber Stamp Ltd	113,502
Custom Space Design Ltd	21,951
Cuthill, M	11,426
Cutler Contracting	648,775
Cutler, R F	26,359
Cutt, K	121,238
CWC Canadian Western Capital Ltd	147,322
CYA Services	132,257
Cyanamid Canada Inc	36,317
Cypher Consulting	96,542
Cypress Bowl Recreations Ltd	189,735
Cypress Jetprop Charter Ltd	533,195
CYS Scientific Instruments Ltd	12,247
Czaprowski, Les	18,371
D & A Logging Ltd	133,142
D & D Resawing	13,565
D & E Backhoe Service	56,803
D & E Contracting Ltd	238,254
D & G Agri–Chem Ltd	231,413
D & G Construction	133,207
D & I Contracting Ltd	42,875
D & M Contracting	37,717
D A C Asset Management	28,395
D A Cartographic & Drafting Service	14,400
D C Forestry Services Ltd	110,890
D C Traffic Control	26,546
D E & N Contracting	40,786
D F B Contracting Ltd	61,220
D J Applied Logic Technologies Ltd	66,487
D J Silviculture Enterprises Ltd	66,541
D J Toyota	34,589
D K Heli–Cropper International Ltd	112,481
D M R Group Inc	3,096,274
D N W Contracting	27,499
D P A Group Inc	201,888
D R Contracting	18,236
D R Fabricating & Welding Co	97,727
D R G Globe Envelopes	327,365
D R G Packaging	18,715
D S S Designed Systems Solution Corp	632,765
D'Amour, H	36,505
D'Hondt, D	10,662
Daburger Excavating, Tony	22,881
Dafoe Motorcade Ltd, Brian	46,614
Dagenais, W	54,528
Dahl Grading & Excavating	23,941
Daigle Welding & Marine Ltd	60,038
Daigle, P	15,250
Dairyland Foods	281,817
Daka Contracting	20,142
Dalawrak, B	17,200
Dale Insurance Agencies Ltd, Dave	30,153
Dale, D	40,350
Daluz, L	11,952
Damage Claims	219,782
Dames & Moore Inc	20,000
Danavox (Canada) Ltd, G N	16,122
Danco Equipment Ltd	541,828
Danco Transport	18,180
Dandy, L	10,979
Danfoss Courier (Island) Ltd	101,290
Daniels Electronics Ltd	410,324
Daniluck, A	33,746
Danno Excavating Ltd	35,202
Danwood Construction Ltd	78,900
Daoudi, A	16,000
Dapech Communications	15,250
Darbyshire & Sons	13,409
Dare, G	31,602
Dark Star Forestry Ltd	175,133
Darling, L M	34,442
Dart, B	15,818
Dasco Data Products Ltd	59,958
Data Card Canada Inc	15,416
Data General (Canada) Inc	2,497,496
Data Terminal Mart	43,338
Data–Tech Institute	10,767
Database Storage & Information System	107,106
Datafile/Wright Line	233,378
Datamat Services Ltd	508,872
Datametrics Ltd	20,863
Datapoint Canada Inc	501,571
Datatap Services	109,239
Datatech Systems Ltd	119,722
Daumont & Son Contracting Ltd, Don	19,050
Dauphinee, W	19,950
Dave's Trucking	14,705
Daveron Nurseries Ltd	483,399
Daves Crane & Equipment Ltd	11,678
Daves Logging Ltd	51,078
David Consultants Ltd	45,000
David Daniels & Associates Inc	83,103
Davidson & Co In Trust	25,000
Davidson Bros Construction Ltd	208,845
Davidson, M	42,432
Davidson, P	45,813
Davies Consulting Ltd, George Eveleigh	57,095
Davies Sand & Gravel Ltd	29,487
Davies, K	31,103
Davis & Associates, M	22,260
Davis & Co	293,202
Davis & Fairley	22,815
Davis Gourlay Spencer & Slade	44,241
Davis Mfg Co Ltd, C	11,401
Davis, A	12,140
Davis, G J	19,261
Davis, G L	10,049
Dawson Co–Operative Union	46,209
Dawson Construction Ltd	4,679,223
Dawson Creek Moving & Storage Ltd	46,069
Dawson Seed Co Ltd	277,112
Dawson, D	33,890
Dawson, V	18,804
Dawson, W E	60,849
Day Advertising Group Inc	692,924
Day–Timers of Canada Ltd	55,049
Dayley Construction Ltd	27,828
Daynes, P	35,206
Dayross Developments Ltd	5,023,913
Dayton & Knight Ltd	145,283
Dayton Shoe Co Ltd	84,393
DBM Technical Services	20,433
DCRP Enterprises	40,243
DDI Digital Dimensions Inc	565,458
De Baat & Associates	42,490
De Bolebec, J	13,788
De Boo Publishers, Richard	13,453
De Bruyne, A A	68,820
De Coteau Excavating, Jack	238,060
De Niverville Econometric Research Ltd	42,579
De Sousa Systems	74,800
Deal, T	11,780
Dean Contracting Ltd, Alan	26,495
Dean River Air Services Ltd	76,630
Dean Uyeno Candhu Enterprises	14,379

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Dearborn Motors Ltd	177,589
Dease River Band Council	13,680
Debin Trucking, L	10,077
Deboer, J	91,380
Debruin, C	28,316
Deca Communications Inc	13,546
Decima Research Ltd	301,840
Decker Lake Forest Products Ltd	94,576
Decoste, J R, Dr	24,848
Dediluke, D	32,103
Deen, E J	40,828
Deep Sea Marine Services Ltd	11,307
Deere Ltd, John	18,771
Defoe, T	21,400
Deft	11,800
Degagne Contracting, E H	33,189
Degussa Canada Ltd	53,008
Deines Micro–Film Services Ltd	56,884
Dekko Log Scalers Ltd	21,694
Del Bianco, E	36,875
Delange Services, Robert	34,410
Delcan Corp	4,018,612
Deley, A	24,654
Dell Computer Corp	639,221
Deloitte & Touche	1,529,485
Deloli Enterprises Ltd	34,555
Delta Aerial Surveys Ltd	569,343
Delta Aggregates Ltd	359,476
Delta Helicopters Ltd	264,586
Delta Mountain Inn, The	41,949
Delta Pacific Resort & Conference Centre	67,125
Delta River Inn, The	103,566
Delta School District 37	178,638
Delta Town & Country Inn, The	10,270
Delwisch, G	12,090
Demand Dispatch Services Ltd	156,368
Demco Disposal Service Ltd	37,552
Dempster, W C	70,681
Denhez, M	10,000
Densigraphix	19,487
Dent Construction Ltd, Jim	387,383
Denton, B S	37,602
Derksen, G	22,700
Deroos, W	68,419
Design & Marketing Associates Ltd	105,173
Design Works	10,308
Deskin Sales Corp Inc, A	13,881
Desktop Publishing Ltd	40,183
Desktop Solutions	17,321
Destrube Photography	11,458
Detail Building Maintenace Ltd	10,428
Dettling Cleaning Service	24,120
Dettling, R	33,141
Dettling, V	17,796
Deverell, P	46,574
Devicq, D	10,795
Devine, A P	11,155
Devine, D	13,648
Dew Technology Planning & Support Association	59,249
Dewar, L	15,374
Dewdney–Alouette Regional Hospital District	74,394
DGH Research	24,164
DGW Enterprises Inc	192,603
Dhaliwal Autobody & Refinishing Ltd	12,888
Dialog Information Services Inc	46,669
Diamant Boart Truco Ltd	10,063
Diamond C Ventures Ltd	50,582
Diamond Canapower Ltd	16,175
Diamond H Outfitters	22,603
Diamond Head Motors	38,661
Diamond Improvement District	11,197
Diamond Island Ranch	20,107
Diamond Lead Logging	25,103
Diamond Welding Supplies	16,056
Diamond, R W	13,330
Dianes & Dons Building Maintenance	12,852
Diazotech Services Ltd	14,947
Dick Co of Canada Ltd, A B	35,804
Dick's Lumber & Building Supplies Ltd	19,048
Dick, C M	24,190
Dickens Associates Ltd, D F	180,253
Dickens, D	12,012
Dickie Ltd, A S	135,419
Dickie Ltd, H W	23,516
Dicks Mechanical Contracting Ltd	16,348
Dickson, G M	16,268
Dicksons Food Services Co	17,928
Dictaphone Canada Ltd	124,545
Diesel's Logging	19,847
Dietterle, D	40,093
Diffusion Dimedia Inc	20,164
Digital Equipment of Canada Ltd	296,874
Digital Mapping Group Ltd	6,598,320
Digital Resource Systems (Canada) Ltd	201,407
Dignan, T	29,645
Dilay, N	62,728
Dilba & Greene	23,407
Dilts, B	14,205
Dimension Transfer Ltd	12,550
Dimension Transport Ltd	93,399
Dingwall, S	25,492
Dinner & Klein	24,418
Direct Communications Marketing Ltd	12,795
Directions Architecural Signage Inc	23,806
Dirk & C Dirk, P	13,103
Discovery Land Services	332,664
District 69 Insurance Services Ltd	67,848
District of Abbotsford	51,787
District of Burnaby	31,755
District of Central Saanich	12,105
District of Chetwynd	41,531
District of Chilliwack	495,738
District of Coquitlam	16,480
District of Delta	21,110
District of Esquimalt	15,667
District of Houston	11,398
District of Hudson's Hope	50,539
District of Kent	10,197
District of Kitimat	358,633
District of Matsqui	44,291
District of Mission	164,880
District of New Hazelton	15,274
District of North Cowichan	78,353
District of Oak Bay	17,990
District of Peachland	35,463
District of Pitt Meadows	35,790
District of Powell River	85,145
District of Saanich	196,075
District of Salmon Arm	23,019
District of Squamish	144,818
District of Stewart	600,000
District of Summerland	120,231
District of Surrey	515,237
District of Taylor	17,354
District of Tumbler Ridge	46,452
District of West Vancouver	20,992
District of Whistler	31,464
Ditmars, C	54,680
Ditmas, C	16,796
Diversey Inc	18,665
Diversified Ova–Tech Ltd	146,831
Dixon, R N	18,957
Dixon, S	12,325
Dixons Service Centre	10,091
DKP Mailcraft (BC) Ltd	36,265
Do It Now Foundation	27,727
Do–All Maintenance	11,967
Dobbin & Sons Ltd, F A	254,437
Dobbs, L	44,064
Dobler Contracting Ltd, Ed	64,763
Dobney Foundry Ltd	89,571
Dobson Engineering	69,106
Docksteader, P	23,535
Dodds Truck Stop	10,541
Dohan, P	15,838
Doherty, P L	37,140
Doig River Indian Band	23,509
Doke, D	10,480
Dolan, N	32,534
Dolans Concrete Ltd	13,219
Dollards Cantel Service Centre	11,617
Dolmage Campbell Ltd	28,500
Doman Forest Products Ltd	61,932
Doman Industries Ltd	249,814
Dome Advertising BC Ltd	63,631
Dominie Press Ltd	45,788
Dominion Creek Gold Ltd	118,968
Domney, B	10,706
Domtar Inc	78,587
Don & Dave Contracting Ltd	137,469
Donahue, E	14,206
Donaldson & Associates, A R	118,532
Donaldson, J	34,552
Donaldson, L	16,371
Donaldson, L	41,847
Donau Consulting Inc	30,623
Donnelly, W	47,395
Dons Auto Towing Ltd	14,768
Dons Chevron	25,820
Doody, J	99,614
Doppler Computer Supply	11,014
Doppler Industries Inc	26,989
Dora Logging Ltd, Don	13,077
Dorchester Hotel	12,114
Dore Forestry Services Ltd	72,961
Dore, B	11,947
Dorosh, A	13,167
Dorothea Knitting Mills Ltd	10,707
Dosenberger Excavating Ltd	276,160
Dot Developments Ltd	13,850
Dot's Trucking	16,557
Double BB Equipment Ltd	110,754
Double D S Ventures Ltd	17,675
Double D Water Service	57,632
Double Eagle Construction Ltd	73,546
Double P Mechanical Contracting Ltd	31,451
Double R Contracting	27,066
Douglas & McIntyre Educational Ltd	203,401
Douglas College	275,567
Douglas Lake Timber Co Ltd	45,999
Douglas, M	41,786
Doulyns Contracting Ltd	59,892
Douse, K P	20,335
Dover Business Services Ltd	65,321
Dow Chemical Canada Inc	367,161
Dow, J	28,599
Dowells Moving & Storage (1982) Ltd	16,261
Dowling Associates, P J	29,944
Downey, G	11,519
Downie R V Resorts Ltd	11,602
Downie Street Sawmills Ltd	11,679
Downing, K	16,948
Downtown Parking Corp Ltd	19,410
Downtown Travel Centre Ltd	12,577
Doyle, S	13,760
DPE International	38,524
DPZ Systems	11,149
Dragos Spring & Welding Ltd	32,341
Dragushan, J	14,510
Drake Computer Training	12,080
Drake Forestry Services Ltd	149,057
Drake International Inc	20,994

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Drake Office Overload	196,335
Drake Silviculture	16,920
Draney & Sons, F E	12,677
Dressler Services Ltd	65,365
Driftstone Enterprises	33,617
Driftwood Automotive Ltd	35,841
Driftwood Reforestation	323,069
Dryad Silviculture Ltd	179,748
Duane Contracting Ltd	49,249
Dubetz & Associates, C	1,489,024
Dublin, J	24,733
Ducks Unlimited Canada	157,235
Duffy, D J	12,780
Dufresne Contracting, Francis	22,958
Duggan Trucking, Ian R	11,591
Dumoulin Black	39,125
Dumphar Timber	44,473
Dun & Bradstreet of Canada Ltd	14,049
Dun & Bradstreet Software Services (Canada) No 2 Ltd	135,158
Duncan & Associates Engineering Ltd	266,541
Duncan & F Duncan, G	10,835
Duncan Logging Contractors Ltd	27,750
Duncan Mazda	19,228
Duncan Moving & Storage Ltd	23,265
Duncan Paving Ltd	184,632
Dungate Nicholson & Co	15,053
Dunkley Lumber Ltd	314,888
Dunlop–Beaufort Canada Ltd	39,433
Dunn, L	10,009
Dunsmuir Lodge	153,933
Dunster, S	21,676
Dunwoody & Co	48,130
Dunwoody Ltd	15,000
Dupont Canada Inc	89,635
Durand & B Durand, L	20,717
Durban, C	13,642
Duro Construction Ltd	428,841
Durphy Packing Co	20,043
Dutchies Transfer Ltd	13,245
DV Digital Videosystems Ltd	310,562
DWB Forestry Services Ltd	72,307
Dwyer Construction, Pat	14,926
Dyck Transfer, C	15,395
Dyck, B	11,200
Dyck, H	42,208
Dyck, J	17,021
Dyck, J	38,844
Dykes, C M	64,361
Dymaxion Research Ltd	18,874
Dyment, D	26,722
Dynacor Coatings Ltd	600,387
Dynamed Biomedical Services Inc	52,613
Dynamex Express Inc	222,586
Dynamic Commercial Laundry	10,077
Dynamic Construction Ltd	62,009
Dynamic Fabricating & Machine Ltd	12,895
Dynamic Specialty Vehicles Ltd	209,439
Dynamite Traffic Control	40,082
Dynix Library Systems Inc	57,034
Dywidag Systems International Canada Ltd	14,880
Dzogan, J	317,465
E & L Contracting	46,225
E & M Logging Ltd	13,785
E & S Systems Inc	60,243
E Enterprises	18,315
E I F Sales Ltd	1,141,016
E J Micro Control Systems	48,533
E K Economy Paving (1981) Ltd	12,142
E M C Construction Ltd	150,835
E M T Consultants Ltd	56,828
E V K Forestry Services Ltd	151,174
E V S Consutants Ltd	51,365
Eagle Forest Tree Planting Ltd	754,943
Eagle Mapping Services Ltd	64,695
Eagle Run Motors	14,098
Eagle Valley Holdings Ltd	156,983
Early Childhood Educators of B C	15,195
Earth Management Ltd	29,582
Earthprobe Systems Ltd	17,100
East Chilliwack Agricultural Co–Op	20,611
East Chilliwack Consumers Co–Op	29,004
East Kootenay Community College	16,867
East Kootenay Regional Hospital District	771,107
East Sooke Fire Improvement District	27,345
East Tchesinkut Contracting	247,898
Eaton Co Ltd, T, The	28,656
Ebco Industries Ltd	17,411
Ecdysis Consultants Ltd	18,810
Echo Bay Scaling & Grading Inc	10,143
Echo Lake Enterprises	11,020
Echo Logging Ltd	30,353
Eckards Fish Guiding	37,530
Eco–Concepts Ecological Services	69,395
Eco–Logic Ltd	21,492
Ecolab Ltd	10,906
Ecolink Forest Services Ltd	193,889
Econolite Canada Inc	51,151
Economic Planning Group of Canada, The	62,683
Ecosense Interpretive Services Ltd	52,039
Ede, E	10,975
Edgar, G W	57,410
Edgemont Moving & Storage (1981) Ltd	23,253
Edgett Excavating Ltd, J R	100,669
Edgewater Improvement District	14,224
Edgeworth Helicopters Ltd	197,376
Edgson Enterprises Ltd, Bob	14,101
Edgson Trucking, Norm	36,900
Edmonds Motors Ltd	30,580
Edmonton Ambulance Authority	22,711
Edmonton Convention Centre	10,216
EDO Canada Ltd	41,664
Eds Equipment Services	18,009
Educare	41,856
Educational & Management Consulting Services	17,914
Educational Measurement Research Group	15,826
Educom International Inc	53,952
Edwards Kenny & Bray	239,241
Edwards Kenny & Bray In Trust	233,585
Edwards, B	15,406
Edwards, G	35,537
Edwards, G	132,135
Edwards, L	22,500
Eecol Electric (Sask) Ltd	236,201
EEE Systems Group Ltd	86,286
Effective Systems Engineering Ltd	62,103
Egawa, M	12,084
Ehmann Printing Ltd	21,253
Ehmann, W	39,990
Ehrcke, A	61,711
Ehrcke, W F	83,994
Eidher, E	26,587
Eidt, J	66,816
Eigler Construction, A J	92,040
Einfeld & T Einfeld, B	25,342
Eisenhut Insurance Agencies Ltd	25,199
Ekeroth, B	25,853
Eklund Construction, Henry	20,940
Ekset Contracting Ltd	67,777
Ekwan Contracting Inc	29,580
Elaho Logging Ltd	14,662
Elan Data Makers	769,818
Elan Travel	16,148
Elbe Lock Walls & Associates Inc.	46,289
Elder Excavating	18,335
Eldridge & W Fox, S	13,233
Eldridge, M	16,485
Electrical League of B C	12,923
Electrical Systems Inc	30,000
Electro Sonic Inc	42,885
Electro Systems Inc	58,670
Electronic Data Solutions	12,430
Electronic Design Services	54,644
Electronic Management Services	76,890
Elk Valley Air Services Ltd	24,804
Elk Valley Electric	10,739
Elkington Ltd, E N	24,565
Elkins, J	13,340
Ellingsen & G Ellingsen, T	13,325
Elliott, B	56,544
Elliott, D	11,146
Ellis & Associates, R	19,478
Ellis & Co Ltd, J B	17,301
Ellis & E Ellis, R	15,832
Ellis In Trust, W	100,000
Ellis, H M	14,603
Ellis, P	16,857
Ellison, N	19,652
Ellsay, R L	57,394
Eloquent Systems Inc	45,310
ELS–D Enterprises	15,500
Elterman, M F, Dr	19,798
Elton, T	126,779
Emcon Services Inc	11,817,921
Emerald Express Lines Ltd	13,965
Emerald Forest Tree Planting Corp	127,525
Emergency Assistance	787,159
Emergency Health Services Commission	604,140
Emergency Preparedness Conference	16,531
Emerson, H	14,347
Emery Apparel Canada Inc	235,627
Emery Electric Ltd, E H	14,777
Emery Rae & Cecchi	26,440
Emmerson, M	16,333
Emmessell Systems Ltd	117,987
Emphasis Printing	12,008
Empidonax Interpretation	37,617
Empire Shirt Ltd	19,228
Employee Leave Benefits	17,941,815
Employment and Training Initiatives	1,018,091
Empress Hotel, The	18,989
Enameltec	15,825
Enameltec Porcelain Industries Ltd	173,733
ENC Contracting	29,946
Encore	11,840
Enderby Gravel Products Ltd	19,028
Enders & S Enders, G	100,000
Enercell Technologies Inc	10,465
Englehart, J	22,816
English & S English, T	51,855
Enka Resources Ltd	30,355
Ennals, C M, Dr	19,371
Enns, G	56,500
Enright & Associates Inc, C T	80,247
Enriquez, A A, Dr	28,367
Enroute Card	835,720
Ensign Chrysler Plymouth Ltd	93,228
Ensign Lease Ltd	10,968
Ensign Pacific Lease Ltd	32,766
ENSO Forest Products Ltd	2,306,711
ENSO Forest Products Ltd & West Fraser Mills Ltd	543,498
Enterprise Development Centre, The	28,994
Environics Research Group Ltd	49,182
Environmental Management Associates	16,271
Environmental Research Groups International Inc	55,425

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Environmental Sciences Ltd	72,556
Enviroscience Products	42,524
Envirotech Communications	128,684
Envirotectural Services Ltd	80,626
Envirowest Environmental Consultants	67,980
Epic Data Inc	49,351
EPS Software Consultants	24,912
Epson Canada Ltd	25,651
Equifax Canada Inc	26,769
Equitex Management	15,532
Ergotron Inc	11,007
Erlandson & Associates	47,271
Erlandson, G K	48,730
Ernies Grading	62,368
Ernst & Young Case Technologies Inc	75,940
Ernst & Young Consulting	345,376
Ernst & Young Inc	955,723
Eron Contracting Ltd	40,047
Erythana Ventures Corp	41,288
Esker Construction Management	27,719
ESRI Canada Ltd	71,810
Essa Environmental & Social Systems	73,672
Essery Computers, Michelle Ann	25,446
Esso Resources Canada Ltd	12,705
Esson, J R	24,057
Estey Engineering Ltd, D R	236,436
Estlin Air Services Ltd	254,074
Evans Ford Mercury Sales Ltd, Ken	12,443
Evans Forests Products Ltd	766,140
Evans, B	16,890
Evans, G	14,321
Evans, J G	33,591
Evans, R G	85,124
Evans, S	10,498
Evans–Atkinson, E	24,626
Everatt & S Everatt, J	83,839
Evergreen Insurance Service Inc	27,791
Evergreen Reforestation	12,128
Evergreen Treeplanting Co–Op	357,362
Eversfield, M	28,567
Ewan Consulting Ltd, Jacques	23,597
Ewasko & Associates, S S	41,524
Ewert, P W	117,581
Ewing Media Services	48,325
Ewing, B	41,555
Ex–Cell Pipe Inc	23,902
Exchange Teachers Reimbursements	40,852
Executive Dental Supply Ltd	51,765
Executive House Hotel, The	25,308
Executive Inn	30,338
Executive Program, The	42,524
Exell, O	21,155
Exhibit House Display Ltd	22,846
Expert Tree Planting Ltd	254,580
Explosives Ltd	21,363
Exposystems Canada	65,747
Express Airborne	14,227
Express Editorial & Graphics Ltd	32,957
Express International Travel (Prince Rupert) Ltd	23,376
Express–Bugle/Courier	13,138
Exton & Dodge Surveying Ltd	86,035
Extra Cad Services	64,478
Eyes Multi Media Productions Inc, The	41,367
Eze Brew Coffee Service (V I) Ltd	15,941
F & P Enterprises	11,070
F B K Forestry Services	187,856
F D I Forest Dimensions Inc	104,828
F E R Enterprises Ltd	34,008
F M S Forest Mensuration Services	58,140
F P S Consultants Inc	227,749
F S I Culvert Inc	170,179
F T C L Forestactics Ltd	39,094

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F W D Contracting	22,202
Fab-Rite Service Ltd	22,524
Faber & Associates Ltd, S L	140,253
Facs Records Centre	190,888
Facs Records Centre Inc	164,120
Fagan & Son Trucking, R	27,323
Fair Trial Farm Ltd	85,458
Fairfield Computer Services	81,235
Fairview Golf Course & G Thompson & K Thompson	13,288
Falkins McIntosh Reed & Stenhouse	431,716
False Creek Industries Ltd	21,436
Falzon, F	44,366
Fandrich Cone Harvesters Ltd	13,094
Far West Helicopters Ltd	108,169
Farinha, L	24,912
Farko Contracting Ltd	739,586
Farm Income Assurance Indemnities	22,000,000
Farmer Construction Ltd	23,440
Farr Fabricating (1985) Ltd	10,897
Farrell & Associates, Brenda	61,060
Farris Vaughan Wills & Murphy	56,237
Fast Dry Cleaning & Laundry	15,006
Fast Forward Consultants	69,896
Fast Septic Service	16,761
Fastrac Automotive Ltd	30,309
Fastrac Mail Services Ltd	752,242
Favel Enterprises Ltd	13,389
Favell, P M	14,414
Fawcett Contracting Ltd, P	16,143
Faxon/SMS Canada	10,004
FBM Consulting Enterprises	103,919
FCB/Ronalds–Reynolds Ltd	265,296
Feagan, H	17,306
Fecteau, B	25,978
Federal Express Canada Ltd	48,749
Federal Technical Surveys Inc	107,874
Federated Co–Operatives Ltd	760,799
Federation of Mountain Clubs of B C	58,385
Fediw Contracting Ltd, Mike	28,213
Feenie, C P	13,764
Feldman, S	17,185
Felker Lake Ranch Ltd	23,301
Fell Contracting Ltd, Wayne	13,534
Fellers, V	36,211
Fenco Lavalin Corp	1,476,688
Fennig, G	19,388
Ferdies Building Supplies	18,996
Ference & Associates Ltd, Don	77,049
Ferguson & Associates, T E	50,545
Ferguson Gifford In Trust	231,791
Ferguson Laboratory Ltd, J P	23,024
Ferguson, T	11,300
Ferihill Technologies Ltd	58,867
Fern Bay Developments Ltd	61,325
Fernie Chamber of Commerce	12,143
Fernie School District 1	94,068
Ferri, F	61,439
Ferris Contracting Ltd, A L	22,175
Ferris, J A J, Dr	15,383
Ferriss Trucking	38,300
Ferry Tickets	82,632
Feser, V	11,000
Fieber Rock Engineering Services	60,564
Fiedler Bros Contracting Ltd	248,912
Field Investment Ltd	115,175
Field, R	15,830
Fielding, G	25,763
Fields Welding & Industrial Supplies Ltd	11,395
Fieldstone Resources Ltd	139,274
Fikus, J	14,170
Fillmore, C	14,065
Fillmore, Kenneth M	29,564
Financial Models Co	53,084
Financial Post Information Service	11,401

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Finbarr Holding Ltd	10,815
Finch–Noyes, C	18,043
Fine Point Print Communications.	15,720
Finlay & Associates, W M	16,992
Finlay Forest Industries Ltd	985,302
Finlay Navigation Ltd	70,116
Finley, M	29,286
Finnex Paper Sales	29,999
Finning Ltd	346,077
Finnson, B	13,320
Fiorentino Bros Contracting Ltd	28,248
Fire Bug Contracting	96,967
Fire Commission Fees and Expenses	16,377
Fire Suppression	4,171,938
Fire–Fly Services	81,177
Fire–Tech Management Ltd	124,081
Fireflex Manufacturing Ltd	309,553
Firegate Silvicultural Services Ltd.	185,163
Firestone Canada Inc	43,359
Fireweed Forestry Services Ltd	447,338
Fireweed Holdings Ltd	10,916
First Aid Supplies & Training Ltd	18,654
First Choice Manufacturing Ltd	83,996
First City Trust Equipment Financing Group	50,602
First Class Security Inc	46,827
First Class Systems Corp	97,725
Fischer & A Fischer, G	100,000
Fischer Contract Services	61,910
Fischer, K E	13,882
Fischl, P	15,000
Fisher Construction Corp, Paul E	418,600
Fisher Scientific Ltd	270,704
Fisher, L S	31,442
Fisher, P	79,267
Fisons Corp Ltd	12,113
Fitzgibbon Consulting	10,218
Fitzhenry & Whiteside Ltd	61,168
Fitzpatrick, B	15,771
Fitzpatrick, D & C	50,000
Fitzpatrick, J	44,335
Fitzsimmons Trucking	22,067
Fitzsimmons, C	44,430
Fitzzaland & Associates	133,324
Fix, I	13,248
Flacks Bakerview Kelp Products Inc	25,886
Flag Chevrolet Oldsmobile Ltd	351,959
Flag Shop, The	28,183
Flametree Contracting	89,436
Flamingo Management Inc	88,288
Flannigan, R	22,058
Flanz, A R	64,397
Flawse Contracting, A	25,785
Fleck Bros	782,333
Fleetwood Forest Products Ltd	10,260
Fleetwood Sausage Ltd	11,687
Fleming Express Press	858,652
Fleming Printing Ltd	754,873
Fleming, B	43,781
Fleming, T	19,725
Fletcher Challenge Canada Ltd	3,443,376
Flightcraft Inc	73,945
Flightsafety Canada Ltd	80,602
Flightsafety International	112,012
Flint Motors Ltd	22,388
Flow Laboratories Inc	13,588
Flucke & C K Flucke, G F	13,658
Flynn & Associates Appraisals Ltd	78,416
Flynn Bros Publishing Ltd	515,535
Flynn Contracting, Pam	17,365
Flynn, D	23,443
Focus on Management Services Inc	30,952
Foehnhill Consulting Inc	99,830
Fogarassy, J A S	32,908
Fogarty, F	28,665

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Fogelberg, B	12,621
Foisy Automotive (Lillooet) Ltd	13,224
Foley &, P Foley Ranch	11,762
Folklore Contracting	324,723
Folklore Enterprises Ltd	543,404
Folster–Schaffner, L	17,775
Fontaine, J	49,234
Fonyo, S	10,167
Food, R A	1,072,028
For–Age Services Ltd	114,699
For–Sight Consulting & Training	34,632
Force Four Productions Ltd	536,992
Ford & D Ford, A	23,808
Ford, G	20,177
Ford, M	55,473
Ford, M	11,473
Foresil Enterprises Ltd	43,519
Forest Dimensions Inc	570,959
Forest Engineering Inc	25,939
Forest Engineering Research Institute of Canada	389,503
Forest Engineering Services	169,691
Forest Floor Contracting	427,856
Forest Industries Flying Tankers Ltd	474,450
Forest Park Improvement Services	15,679
Forest Technology Systems Ltd	879,444
Forestcover Resource Ltd	110,406
Forestland Industries Ltd	10,412
Forey Management Ltd	23,877
Forgis Resource Consultants Ltd	434,197
Forintek Canada Corp	189,058
Forma Scientific Inc	26,017
Formis	37,790
Formula Contractors Ltd	587,995
Forrest Contracting, R	10,172
Forrest Gray Lewis & Gillett	10,390
Forrester–Pearce, S	27,425
Forsberg, K	49,199
Forsite Consultants Ltd	517,007
Forsyth & Co Ltd, A J	15,722
Forsyth Forest Products Ltd	36,388
Fort Earth Moving Service	15,857
Fort Micro Systems Ltd	26,053
Fort Nelson Esso (1987)	12,295
Fort Nelson Marine Transport Ltd.	22,191
Fort Nelson News	11,673
Fort Nelson School District 81	12,948
Fort Nelson–Liard Regional Hospital District	162,447
Fort St John & District Chamber of Commerce	12,704
Fort St John Co–Operative Association	17,616
Fortech Consulting Services Ltd	86,305
Fortin Contracting, R M	29,484
Fortran Traffic Systems Ltd	2,188,985
Fortrends Consulting Inc	261,659
Forum Consulting Group	258,193
Foryx Forests Consultants Ltd	85,092
Fosbery Bros Enterprises Ltd	48,093
Foster & Associates Ltd, M B	36,670
Foster Consulting (Canada) Ltd, Wallace	13,280
Foster Mead Advertising Ltd	117,499
Foster, J	28,755
Foster, J M	70,253
Foster, M L W	45,843
Foto Flight Surveys Ltd	543,897
Fotoprint Ltd	261,098
Fountain Valley Enterprises Ltd	52,742
Four Corner Construction	32,735
Four Seasons Hotels Ltd	14,582
Four Worlds Development Project	10,000
Fournier, B	16,128
Fowler Trucking, C	10,845
Fowler, J A, Dr	25,650
Fowles, J S	53,252
Fox Ford Sales Ltd	13,964
Fox Sand & Gravel, Glenn	10,190
Foxan Enteprises Ltd	11,655
Foxs Transport	17,361
Framst, C E	20,907
Francis, C A	45,101
Francoeur, D	12,560
Frank Ltd, Ronald J	27,802
Frank, L	25,374
Franke, E	16,379
Franks, S	26,062
Fraser & Associates, V M	99,548
Fraser & Beatty	98,618
Fraser Canyon Transport Ltd	10,609
Fraser City Installations	131,070
Fraser Contracting, Wes	87,526
Fraser Drafting Service, A N	23,010
Fraser Lake Excavating Ltd	28,065
Fraser Lake Sawmills Ltd	17,256
Fraser Personal Law Corp, Stirling W	33,893
Fraser Reforestation Inc, D	330,054
Fraser River Harbour Commission	101,100
Fraser River Pile & Dredge Ltd	125,577
Fraser Stationers Ltd	39,481
Fraser Valley Aggregates Ltd	260,425
Fraser Valley Asphalt Services Ltd	47,299
Fraser Valley College	12,531
Fraser Valley Regional Library	827,514
Fraser Valley Steel & Wire Ltd	143,521
Fraser, B E C, Dr	103,019
Fraser, D	13,671
Fraser, J	89,055
Fraser, J M	17,327
Fraser–Cheam Regional Hospital District	495,092
Fraser–Fort George Regional Hospital District	899,685
Frechette, R	23,777
Frederick, E N	43,680
Free Spirit Ventures Inc	26,698
Freeline Equipment Co Ltd	12,255
Freeman, R	13,701
Freeway Plymouth Chrysler Ltd	93,230
Fricia Construction Inc	91,203
Friends of Fort Steele Society	22,500
Friesen & D Friesen, C	30,380
Friesen & R Conry, J	43,330
Friesen, B	132,520
Friesen, I	33,606
Friesens Excavating Ltd	67,459
Frketich, C	21,598
Froese Logging Co Ltd, David	18,653
Froese Trucking Ltd, Vic	984,857
Frontier Automotive Services	71,939
Frontier Chrysler Ltd	14,154
Frontier Contracting Ltd	152,391
Frontier Equipment Ltd	15,975
Frontier Helicopters Ltd	4,882,776
Frontline Forest Research	119,043
Fru, D	26,523
Fry Management Corp	16,998
Fudge, S K	39,590
Fuez, K	25,589
Fuhr, J C	23,104
Fuite, J	62,493
Fulkco, W	16,463
Fulla's Shell Service	10,277
Fuller, G B B	15,295
Fulopp, Z	23,114
Funk Signs Inc	17,644
Furness, G	13,863
Furney, G	12,334
Furniss, A	11,220
Furniture King Ltd	43,813
Furry, J	21,357
Furst Consulting Ltd	65,530
Future Forest Services	83,031
Future Scope Consulting	60,815
Future Shop	19,057
Futureground Management Services Ltd	303,172
FWL Professional Computer Centre of Edmonton Ltd	143,835
Fyfe, R	33,398
Fyke, K	31,082
G & C Products Ltd	18,346
G & D Contracting	16,161
G & F Logging Co Ltd	40,176
G & L Educational Enterprises	13,124
G & M Cedar Ltd	56,355
G & O Software Inc	15,360
G B C Canada Inc	41,752
G B C Trucking Inc	117,944
G B F Technical Forest Services Ltd	348,825
G C Data Inc	64,807
G E Canada Inc	19,108
G F I Holdings	120,266
G H Business Machines Ltd	58,525
G K System Resolutions Ltd	105,984
G L & T Logging	44,105
G M L Paging & Communication Ltd	34,505
G P E C Consulting Ltd	45,815
G T E Sylvania Canada Ltd	196,614
G T G Contracting Ltd	259,379
G T Publishing Services Ltd	273,270
G T Trucking & Excavating	12,496
G–Line Industrial Trailers	12,199
Gabay, D	25,926
Gable Construction Ltd	371,910
Gabriola Fire Protection District	115,825
Gaffney, H	45,416
Gage Distribution Co	380,113
Gaia Consulting Ltd	73,177
Gainer, L	11,205
Galena Contractors Ltd	95,316
Gallagher, S A	41,523
Galli Holdings Ltd	45,809
Gallinger & Associates, G C	50,143
Galloway Lumber Co Ltd	144,843
Galloway, A	22,743
Gamache & Sons Logging Ltd, P	30,031
Gandalf Data Ltd	481,881
Gann, S J	10,089
Garbitt & Sons Ltd, Pat	25,400
Gardiner, D N	74,168
Gardner Associates Ltd	16,086
Gardner, D R	19,979
Gardner, G R	14,520
Gardner, J	11,920
Gardner, L	11,604
Gardner, M	11,181
Gardzilewich Management Ltd	21,819
Garibaldi Building Supplies Ltd	66,182
Garibaldi Highlander Hotel	11,378
Garlane Pharmacy 1	50,036
Garlik, G	16,303
Garling, D	31,544
Garlinski, J	11,117
Garneau & E Garneau, D	11,573
Garrett General Aviation Services Co	40,868
Garside Displays Ltd	100,568
Garside, A	21,950
Gartner Lee Ltd	78,550
Garton & Harris	18,012
Garton Associates Corp, J B	55,971
Gartside, W	10,578
Gasman Industries Ltd	160,716
Gates Lake Construction	158,854
Gateway Highway Maintenance Ltd	14,058,807
Gateway Insurance Services Ltd	25,428
Gateway Systems Service Ltd	81,267
Gatrill Management Associates	79,536

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Gaube & Associates	10,600
Gaul, G R J	14,054
Gaults	175,702
Gauthier Computer Consulting	61,583
Gay & L Gay, R	32,529
Gay, I V	10,611
GDS & Associates Systems Ltd	22,060
Geach & Associates, Patrick J S	50,048
Gear–O–Rama Supply (Chetwynd) Ltd	10,136
Geddert, R	63,676
Geddes & Associates, Laurie	11,828
Geddes Construction Ltd	5,353,609
Geddes Contracting Co Ltd	12,914
Geddes, E B	15,487
Gehue & Associates, C W	26,249
Gelfand, M	58,375
Gelman Sciences Inc	14,843
Gem Computer Systems Ltd	32,071
Gemini Group, The	10,494
Gemini Technical	117,896
General Appraisals Corp	35,200
General Chemical Canada Ltd	84,342
General Motors Acceptance Corp of Canada Ltd	16,391
General Paint	2,074,520
General Services	21,960
General Tree Planting Ltd	423,514
Generous Electric Ltd	19,048
Genpave International Ltd	776,519
Gentech Engineering Inc	112,648
Gentile, V	25,932
Gentry Construction Ltd	23,302
Geodetic Pacific Surveys Ltd	706,449
Geodimeter of Canada Ltd	66,181
George, E M	22,869
George, H E	13,312
Georges Contracting Ltd	12,701
Georges Gradall Service Ltd	57,513
Geosoft Systems Inc	64,604
Gerber, E	11,436
Gereluk & Gosh	81,039
Gerex Developments Ltd	15,458
Gerrys Power Digging Ltd	10,708
Gervais, P	41,809
Gerzey Construction Ltd, F	87,975
Gescan Electrical Distributors	202,531
Ghag Lumber Ltd	32,368
Ghatak, A	14,338
Giammarino, R	54,786
Gibb Contracting Ltd, Mark	1,141,435
Gibb, M	10,169
Gibco Canada Inc	41,737
Gibraltar Rock Drilling Ltd	245,063
Gibson Contracting Co Ltd	77,449
Gibson Davey Engineering	53,893
Gibson Pass Resorts Inc	172,665
Gibson Ventures Ltd	349,062
Gibson, G	62,796
Gibson, T L	21,136
Giddens Trucking	15,066
Gienger Contracting Ltd	19,077
Giersiepen & Brown Falling Ltd	22,956
Giesbrecht & Associate Reporters	19,836
Giesbrecht Contracting, George	13,991
Giesbrecht, L	11,375
Gilham Contracting Ltd, S M V	31,011
Gill Farm, S & R	14,448
Gill, A	18,339
Gillen, R W G	99,027
Gillese, K	11,932
Gillette Canada Inc	18,817
Gillies Bay Improvement District	135,601
Gilliland, E	12,633
Gillis & L Gillis, A	23,806
Gillis McKechnie Watt	14,679
Gilmore & Associates	24,730
Ginn & Co	467,304
Gintaut, J	60,660
GIS 91	65,788
Gisborne, J	43,926
Giscome Contracting Ltd	29,919
Giske, M	29,287
Gitlakdamix Band Council	46,545
Giusti & Chamberlain	12,369
Giza, R M	27,171
Glasgow, B	26,120
Glaspie Forest Developments	58,970
Glaxo Canada Inc	53,127
Glazer Inc, S, Dr	14,463
Glazier, R F	31,798
Glen Forest Contracting Ltd	15,081
Glenayre Electronics Ltd	17,822
Glendale Agra Services Ltd	18,786
Gleneagles Group, The	129,147
Glenmore Chevron Service	14,438
Glenoak Ford Sales (1983) Ltd	73,984
Glentrool Pine Ltd	267,693
Global Forest Fire Service Ltd	177,749
Global Rehabilitation Products Ltd	16,142
Globe & Mail, The	30,387
Globe Foundry Ltd	148,531
Globe/Modern Curriculum Press	45,797
Glocon Traffic Control	79,955
Gloslee Trucking, H	27,767
Glover Contracting Ltd	30,623
Gniazdoski, C	21,087
Go Direct Marketing Inc	177,439
Goddard & Associates	83,479
Godfrey Engineering Ltd	84,677
Godkin Contracting, R & L	112,648
Godwin, H	36,913
Goertz Ltd, Frederick	70,771
Goglin Trucking, A B	57,097
Gogo Cedar Products, Mike	31,586
Gold Leaf Imprinters	61,651
Gold Tip Management Services Ltd	22,003
Goldcliff Enterprises Ltd	56,312
Golden & District Economic Development Commission	56,956
Golden Curling Club	11,000
Golden Eagle Estates Inc	24,393
Golden Raven Cooperative	217,476
Golden Saw	10,531
Golden Spruce Tree Planters Ltd	174,390
Golder Associates Ltd	1,469,754
Goldfarb Consultants	33,250
Goldsack, S	16,378
Goliger's Travel	22,001
Gomme & N J Fowler, G	16,871
Gomme, G	16,170
Goncalves, M	68,575
Gongora, F	16,675
Good, G	53,744
Goodall, R G, Dr	27,766
Goodbrand Development Corp	6,341,226
Goodburn & Co	72,726
Goode Industries Inc	11,358
Goodfellow, G B	29,555
Goodman, D M	19,179
Goodyear Auto Service Centres	33,257
Goodyear Canada Inc	511,829
Gook & Associates, R E	15,320
Gordon Contracting, Doug	17,189
Gordon Trucking Ltd, Dean	65,319
Gordon's Trucking	16,739
Gordon, D	38,228
Gordon, F	55,778
Gordon, G	51,149
Gordon, W	23,585
Gorman Bros Lumber Ltd	178,417
Gosselin, L	12,851
Gough Electric Ltd	142,684
Goulet, B J	40,500
Gourlay & Spencer	19,616
Gove McLachlan & Brown	242,259
Government House Account	236,464
Government of the Northwest Territories	69,218
Government of the Yukon	46,356
Gower Yeung & Associates Ltd	11,960
GPM International	10,000
Grade 12 Scholarship Examinations and Administration	2,022,173
Graehold Construction Corp	5,435,438
Graeme & Murray Consultants Ltd	2,555,310
Graeme, I	31,358
Graff's Contracting Ltd	10,122
Graff, L	33,253
Graffunder, B	18,440
Graffunder, E O	124,130
Graham Apps & Co	20,697
Graham Engineering Ltd, R E	76,443
Graham, J B	38,400
Grahams Moving & Storage	17,476
Grand & Toy Ltd	105,698
Grand Forks Curling Club	22,455
Grand Forks Ready–Mix Concrete Co Ltd	47,533
Grand Forks Rural Fire Protection District	153,500
Grandview Blacktop Ltd	15,175
Grandy Reforestation Services	643,838
Granger Enterprises	33,754
Granlog Enterprises Ltd	16,897
Grant & B Johannesen, D	13,023
Grant & Smith	61,167
Grant, B	28,569
Grant, P	17,744
Graphic Controls Canada Ltd	17,881
Graphic Office Interiors Ltd	605,031
Graphic Resource Group Inc	21,614
Graphic Technology Products (GTP) Ltd	49,129
Graphically Speaking Services Inc	13,447
Grasmus, J E	33,387
Gratuity To Widows	1,396,612
Graves Engineering	19,847
Gray Beverage Inc	10,454
Gray, D	53,323
Gray, M	25,846
Gray–Wiksten, B	15,553
Great Canadian Movers Ltd	12,928
Great North Productions Inc	10,000
Great Pacific News Co	43,311
Great Slave Helicopters Ltd	125,515
Great West Life Assurance Co	7,367,561
Greater Vancouver Mental Health Service Society	20,035
Greater Vancouver Regional District Fire Chiefs Association	68,922
Greater Vancouver Regional Hospital District	162,383
Greater Vancouver Sewer & Drainage District	90,581
Greater Vancouver Water District	878,737
Greater Victoria Hospital Society	54,608
Greater Victoria School District 61	765,610
Greaves Moving & Storage Ltd	57,297
Greba Scott, S	45,616
Green & Associates Inc, Chris	443,556
Green Belt Contracting Ltd	33,295
Green Consulting Services Ltd, Debra	68,664
Green Huckvale Ltd	217,876
Green Line Sales Ltd	12,430
Green Thumb Theatre for Young People	32,000
Green Valley Treeplanting Ltd	72,928
Green, J	11,625
Green, R W	10,350
Greenhill, P M	17,790
Greenlite Traffic	73,181

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Greenpeaks Holdings Ltd	114,333
Greenstone Creek Logging Co Ltd	183,542
Greenway Equipment Ltd	15,524
Greenwood, N	26,413
Greer, G	49,324
Greger, L	18,677
Gregson & Sons Contracting	13,641
Gregson Bulldozing Ltd, Bryan	78,373
Greig, R W	13,742
Greiner Bethell & Co	89,064
Grenco Services	20,700
Grewal, P	14,746
Grey Point Capital Consultants Inc	10,536
Greyback Construction Ltd	13,317
Greyeyes Contracting Ltd	65,770
Greyhound Lines of Canada Ltd	85,411
Grice Hauling	17,908
Grier Contracting, E J	15,627
Grieve, R	11,559
Grieve, R H	62,299
Griffin & Associates, Rosemary E	37,019
Griffin Computer Technologies Ltd	26,936
Griffin Contracting Ltd, S	21,935
Griffin Laboratories Corp	420,883
Griffin, D	14,207
Griffin, M S	38,929
Griffith & Associates, R P	41,890
Griffith Beddoes & Associates	135,175
Griffiths Pile Driving Ltd	211,367
Grigsby Construction Ltd	110,341
Grimaldi, G	12,427
Grimm's Gourmet & Deli	14,662
Grippo TV & Stereo	40,905
Groen Blasting Ltd	132,563
Gromax Services Inc	96,847
Gronbeck–Jones, D	41,689
Gronotte, R	23,477
Groom, D	13,525
Grootendorst, P	10,600
Grossler Ltd, B R	116,140
Ground Modeling Systems Inc	981,504
Grover Elliott & Co Ltd	18,278
Grover, B	22,528
Growers Supply Co Ltd	17,734
Grubb & Associates, C	53,759
Grueger, H J	10,522
Gruno, V	41,651
Gryphon Services	29,100
Guard–All Fence Co Inc	46,830
Gudeit Contracting Ltd, R	18,638
Guernsey, C	10,686
Guichon, P	28,648
Guideline Copy Centres Ltd	83,631
Guilbridge Barge	37,755
Guinn, Z	23,444
Gulf Islands School District 64	215,115
Gulf Islands Trucking & Aggregate Inc	35,804
Gulf Islands Water Taxi Ltd	48,822
Gulley, D W	11,134
Gun Lake Contracting Ltd	21,540
Gunderson, D	37,441
Gundys News Supply Ltd	22,516
Gunner, A	15,160
Gunoff, R	57,849
Guppy, W	220,000
Gurney Contracting Ltd	144,034
Guru Nanak Tree Planters Ltd	428,243
Guss Associates Inc, Leonard	10,000
Guss, C R	43,958
Gutoski, R	282,900
Guyatt, S	41,216
Gwaderi, R	15,244
GWIL Industries Ltd	25,886
H & D Contracting Inc	37,180
H & H Insurance Services Ltd	38,457

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H & H Welding Fabrication & Rentals Ltd	248,218
H & J Ready Mix Ltd	463,945
H & R Ranch	16,106
H B Construction Inc	1,157,788
H B Contracting Ltd	1,413,831
H G Consulting Services	19,470
H I S Ventures Ltd	382,303
H R Construction	96,734
H R Solutions Ltd	13,672
H V Electric	10,537
Haakonson, H N, Dr	55,678
Haan Holdings, A J	22,830
Haavic International Trading Corp	30,014
Haber, B	16,538
Hackels Trucking	21,275
Hadden Contracting Ltd, R	47,341
Hadden Contracting, Bill	20,061
Hadden Trucking Ltd, W	23,938
Haddon Holdings Ltd	12,738
Haftner, H	21,211
Hagen Creek Contracting Ltd	98,085
Hagen Systems Inc	88,499
Hagen, C D	37,814
Hagens Travel Service Ltd	31,469
Hagensborg Mercantile Ltd	33,150
Hager Business Services Ltd	53,671
Hai Lake Holdings Ltd	17,800
Haida Transport Ltd	10,282
Halbauer & Co	21,599
Halbert, T J	102,764
Halcyon Consulting Ltd, Murray	15,345
Halcyon Water & Trucking	12,338
Halendy, R	17,876
Halfway Ranch Ltd	45,583
Halyard Obyrne & Wright	31,601
Hall & Co Big Horn Manufacturing	48,359
Hall Moore & Associates	591,293
Hall Trucking, R C	24,574
Hall, J	25,864
Hall, L	33,910
Hall, R	10,500
Hall, T J	40,771
Hallam, D R	12,000
Halleran, J	12,690
Halleran, M	25,266
Hallett, B	60,623
Hallmark Air Conditioning Ltd	31,935
Halray Logging Ltd	20,365
Halston Automotive	17,806
Halvorson, F	41,699
Halyk, S J	37,884
Hamann, K	12,073
Hamblin Contracting Ltd, John	31,721
Hamblin Industries Ltd	67,379
Hamdi, B	46,965
Hamer Trucking, Russ	18,483
Hamilton & Associates Consulting Ltd, G D	436,142
Hamilton & Son Ltd, Lyall	34,825
Hamilton Computer Sales & Rentals	413,450
Hamilton Duncan Armstrong & Stewart	70,817
Hamilton Excavating, B	79,085
Hamilton Law Corp, Keith R	37,586
Hamilton Ltd, Hugh	933,915
Hamilton Realty Ltd	25,175
Hamilton Trucking Ltd, Jack	41,788
Hamilton Trucking Ltd, R	65,963
Hamilton–Avnet Computer	18,537
Hammer Enterprises Inc	112,140
Hammond & C Sywulsky, R	17,485
Hammond, D	43,171
Hammond, D F	18,287
Hamp & Panas Construction Co Ltd	100,764
Handlen, C	28,580

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Handley, C	14,653
Handrahan, K	17,666
Haney Builders Supplies (1971) Ltd	21,975
Haney Marine Sales & Service Ltd	12,250
Hanks Trucking & Bulldozing	42,783
Hanna's Service	43,252
Hannah Consultants Ltd	35,500
Hannah Peterson & Associates Ltd	12,677
Hannah, C L	30,907
Hansen Construction	306,020
Hansen Contracting Ltd, Wayne	73,619
Hansen Drilling & Contracting Ltd	344,489
Hansen Holdings Ltd, E	41,766
Hansen Industrial Tool Supply Ltd	19,609
Hansen Trucking & Contracting Ltd, Ray	372,454
Hansen Trucking Ltd, J K	13,684
Hansen, A J	21,908
Hansen, C	30,870
Hansen, K	13,500
Hanson & Kenyon	34,251
Hanson, C	17,068
Hanson, C L	21,074
Hanson, C V	14,515
Happy Enterprises Ltd	230,636
Happy Hooker Contracting	35,247
Harbour Air Ltd	11,200
Harbour Ferries Ltd	36,050
Harbour Towers Hotel	34,644
Harbourview Esso Service	17,646
Harcros Chemicals Canada Inc	23,837
Harder & Associates Ltd, P A	124,238
Harder, J	28,278
Harding, R	11,520
Hardy BBT Ltd	748,020
Hardy Equipment Services	58,712
Hardy Silvicultural Contracting Ltd	15,324
Hargitt, I	56,250
Hargrove, A	26,421
Harmer, K	15,635
Harper & Collins Books of Canada Ltd	27,577
Harper Environmental Services	42,850
Harper Grey Easton & Co	23,135
Harper Stewart Applied Informatics Inc	58,674
Harper, C	29,870
Harris & D Harris, A	11,884
Harris & E Harris, R	18,014
Harris & M Harris, J	19,903
Harris Campbell Threlfall O'Neill	19,050
Harris Chevrolet Oldsmobile Cadillac Ltd, Tom	12,651
Harris Consulting	12,750
Harris Hudema Consulting Group Ltd	10,979
Harris, B L	14,609
Harris, C L	24,154
Harris, D	40,954
Harris, K	14,106
Harris, L	36,863
Harris, R	30,873
Harris, W	19,366
Harrison Industrial Contracting Ltd	71,761
Harrison, K	24,573
Harrison, R	32,649
Harry & S Mack, I	73,577
Harry's Grading & Road Maintenance	92,728
Harrys Concrete Aggregate	136,933
Harstad Sawmills Ltd, R	21,190
Hart Drugmart	38,400
Hart Holdings Ltd, Keith	22,149
Hart Ltd, George	68,413
Hart Mayall & Associates Ltd	19,028
Hart, D	29,445

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Hart, M	15,881
Hartley, G	11,376
Hartwell, S	12,962
Harvey & Associates, J P	27,535
Harvey Logging, J	16,309
Harvey, J	13,138
Harvey, W	77,891
Harveys Distributors	34,414
Hastings Institute of Vancouver	12,208
Hat Lake Logging Ltd	609,548
Hatch Woodlands Ltd	155,872
Hatchard Contracting Ltd, R B	30,257
Hatfield Consultants Ltd	76,755
Hatfield, P	47,865
Hathaway Associates Inc, C Thomas	59,904
Hatler, D F	15,750
Hauber, A	13,562
Hauber, B	75,880
Hauber, E	56,946
Hauer Bros Lumber Ltd	12,087
Havard, P	42,115
Havens, L	37,363
Havlovic, D	31,302
Hawes, M	10,275
Hawk Intergrated Solutions	76,838
Hawkeye Holdings Ltd	137,647
Hawkeye Reforestation Ltd	194,504
Hawkins Trucking, P A	39,538
Hawkins, G	18,243
Hawkins, L	12,974
Hawkins, L	11,858
Hawryluk Construction Ltd	183,338
Hay & Co Consultants Inc	98,444
Hay, W B, Dr	10,100
Haycock Environmental Consulting Services, R	10,419
Hayes Trucking, Bill	14,447
Hayes, T	10,269
Hayley Enterprises Ltd	19,658
Haylock Brothers Paving Ltd	179,202
Haynes, C	21,860
Hayward Enterprises	63,428
Hayward Enterprises Ltd, Howard	48,653
Haywards Thomson & Irving (1986) Inc	15,666
Haywood-Farmer, D	26,566
Hazal Defrane Enterprises Ltd	16,001
Hazeldine Press Ltd	714,311
Hazmasters Environmental Controls Inc	12,705
HBJ/Holt/Saunders Distribution Services	593,777
HDD Resource Consultants Ltd	35,402
He & Ha Trucking Ltd	95,248
Heal Consulting Ltd	24,971
Healthserv Inc	220,082
Hean Wylie Peach De Stefanis	147,359
Hearing Aid Supplies	139,893
Hearne, M	11,250
Heartwood Joinery	12,382
Heath (Canada) Ltd, D C	405,721
Heather Power Tool Ltd	12,071
Heather Sadler & Jenkins In Trust	596,079
Heatley Consulting, Doug	39,828
Hecate Forest Services Ltd	151,693
Hedburg, G	21,864
Heddle, F	10,575
Hedley Improvement District	29,483
Hedlin Associates Ltd, Ralph	18,000
Hedlund Contracting	64,521
Hedman, P	20,347
Hees Trucking, W	101,381
Heffley Reforestation Centre Ltd	377,472
Heidemann, W	27,224
Heighes, M	11,783
Heiltsuk Band Council	25,008
Heiman & Associates, G A	26,206
Heino, J	100,342
Heintz, B	19,004
Heli–Rap Office Systems	33,673
Helifor Industries Ltd	675,960
Helijet Airways	377,437
Helix Software	51,680
Helm Transfer	19,903
Helmer Construction Ltd, Max	361,350
Hemlock Printers Ltd	1,469,819
Henderson, D F	36,250
Henderson, N	12,506
Hendry, E	49,872
Hendry, J, Dr	40,469
Henke Contracting, Wayne	58,938
Henke, S L	21,725
Henneberry Electrical Contractors Ltd	38,867
Henrich Graphic Design & Illustration, Soren	27,494
Henry & A Henry, T	10,524
Henson Bulldozing Ltd	47,402
Heptonstall Bros Farms Ltd	14,091
Herb's Welding Ltd	12,659
Herbarium Supply Co	11,379
Herbert, D	30,927
Heritage Office Furnishings (Victoria) Ltd	906,162
Heritage Office Furnishings Ltd	170,633
Herman Log Sales Ltd & Skagit Logging Ltd & Moon Logging Ltd	75,678
Herman Sawmills Ltd	48,624
Herman, F	27,967
Hermann, D R	21,000
Hermon Bunbury & Oke	32,700
Heron Systems Management Ltd	743,548
Herridge, B	12,070
Herring, W	31,607
Herron, L J	40,728
Hertzman, C, Dr	16,978
Hewat Repairs Ltd, Wilf	16,731
Hewitt Co Ltd, George H	107,314
Hewlett–Packard (Canada) Ltd	418,652
Hi Signs Manufacturing Ltd	68,003
Hi Way Enterprises	99,599
Hi–Cube Storage Products	20,624
Hi–Gro Silva Nursery Ltd	162,512
Hickey, R	28,570
Hicks, M	53,915
Hidber Contracting, Joe	50,793
Hiebert Trucking, Tom	30,515
Higginbottom, S	10,070
Higgins, M	12,955
High Country Cold Storage Ltd	182,448
High Country Industries Ltd	439,673
High Country Paving Corp	2,649,335
High Grade Contracting Ltd	43,078
High Hoe Excavating Ltd	19,721
High Mountain Ventures	16,503
High Tree Services Ltd	85,885
Highland Electric Ltd	75,151
Highland Helicopters Ltd	2,365,683
Highland Powerlines Ltd	16,793
Highland Van & Storage Ltd	13,118
Highline Maintenance Ltd	19,300
Highrigger Forest Management Co	10,207
Hill Top Chevron	17,027
Hill Travel Ltd	20,895
Hill, G	13,702
Hillaby, L D	45,369
Hillcrest Water Delivery	10,151
Hillcroft Forestry Consulting	11,565
Hills Health & Guest Ranch, The	15,307
Hillside Printing & Quick Copy	430,132
Hillyard & M Hillyard, D	10,218
Hillyard, D	10,298
Hilmy, M	16,068
Himmer, S	32,653
Hincks, A	36,288
Hinke, J	26,662
Hinton, M	25,972
Hinz, Donald B	23,037
Hit, S K	20,020
Hitchens Capital Management Ltd, B G	33,000
Hlookoff Bulldozing & Excavating Ltd	10,953
Hoard, M	13,578
Hoban Construction Ltd	566,363
Hobenshield, D	33,254
Hobson, W J	42,363
Hodge, W	90,644
Hoechst Canada Inc	77,336
Hoedown Creek Resources Ltd	18,224
Hoefsloot Trucking, A & W	16,240
Hoefsloot, A F	14,765
Hoekstra, G	10,418
Hoel, D C	26,829
Hoffman Logging Ltd, V G	132,171
Hoffmann–La Roche Ltd	140,678
Hogan Computer Corp	46,378
Hogan, D	12,065
Hogarth, B	12,200
Holiday Inn	79,983
Holiday Luggage Inc	57,944
Holiday Travel Consultants Ltd	31,336
Hollefreund, D	11,881
Holley, M	32,452
Hollingsworth, G	103,183
Hollister Ltd	23,090
Holmes River Logging	135,094
Holmes Technical Consultant, J W	29,091
Holmes, H J	69,634
Holms, E	21,000
Holmsen Forestry Ltd	357,215
Holosko Enterprises, D W	36,592
Holowachuk, F	16,814
Holtom Ltd, D R	26,673
Homathko Logging	88,903
Home Acquisition Transactions	243,479
Home Hardware	12,344
Home Hardware Building Centre	40,251
Home Oxygen Program	18,966
Homesteader Meats Ltd	14,088
Honeymoon Bay Improvement District	196,543
Honeywell Ltd	157,595
Hongxing, Q	1,600,000
Honing, B	303,720
Hood, R	23,673
Hook, S	19,840
Hooker Appraisal Ltd	46,700
Hoover & Associates, Margaret	23,753
Hoover, B	10,673
Hope & H Giesbrecht, H	16,826
Hope Contracting Ltd, Gerry	32,546
Hope Gravel Supply	14,460
Hope Princeton Petro-Canada	17,397
Hope School District 32	43,573
Hope Search & Rescue	11,887
Hope, G D	45,461
Hope, H A	85,076
Hopkis, K L	40,956
Hopwood, D	21,113
Horel & Lakberg Logging Ltd	78,221
Horizon Air (1986) Ltd	111,615
Horizon Pacific Ventures Ltd	13,302
Horizon Research & Evaluation Affiliates	163,686
Horne Marr Woodruff	43,650
Horne, I M	10,451
Horne, M	133,394
Horner, G	16,493
Hornick, P D	40,750
Horning Contracting Ltd	37,916
Horning, D	23,328
Horsefly Bay Contracting	61,803

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Horsefly Service Ltd	12,776
Horsman & Son Ltd, E B	71,763
Horsting, T	16,390
Horvath Trucking, M	15,434
Hoskin Scientific Ltd	101,276
Hoskins Ford Sales Ltd	29,465
Hospital Medical Records Institute	18,851
Host Resources Inc	11,151
Hotel Georgia	15,051
Hotel Grand Pacific	32,016
Hotel Vancouver	43,582
Hotvedt, R	42,880
Hotz, P B, Dr	17,621
Houde, A	29,400
Houghton Mifflin Canada Ltd	164,549
Houle Electric Ltd	73,952
Houlind Ltd, N D	34,560
Hourigan, E	48,184
House, D L	51,983
Houston Forest Products Co	51,491
Houston Gradall & Brushing Services	297,218
Houston Transfer Ltd	54,428
Houston Trucking, R	10,156
Howard, J	17,320
Howard, R	10,817
Howarth, G	59,599
Howe Associates Ltd, Thomas	23,996
Howe Institute, C D	11,009
Howe Sound School District 48	13,026
Howe Sound Timber	66,020
Howe, D	20,415
Howe, J	127,787
Hower, H	15,871
Hozjan, B	38,748
HQ Systems Inc	56,096
Hruby Investments Ltd	19,356
Hrycenko, D	113,788
HST Consortium	82,500
HTS Hi-Tech Systems Ltd	20,000
Hub City Paving Ltd	1,140,437
Hub Excavating	262,781
Hubbard, J	38,956
Huber, K	13,995
Hudd, H	34,081
Hudson Beach Contracting	49,750
Hudson Enterprises Ltd, R	69,495
Hudson, L	13,487
Hudson,R, Dr	11,251
Hughes Co Ltd, Matt	11,880
Hughes Industrial Hearing Services Ltd	53,236
Hughes, B	29,846
Hughes, B J	19,924
Hughes, B N	39,736
Hughes, C L	37,039
Hughes, E N	29,582
Hughes, K	11,832
Hughes, M	11,177
Hughes, W	35,770
Huksta Forestry Services	122,928
Hull & Sons Contracting Ltd, D	355,385
Hull Trucking, G	37,828
Hume Enterprises, G & J	18,400
Hume, C	31,457
Hume-Smith Contracting & Development Co Ltd	60,321
Hummelle, L	20,988
Humphreys, C	31,378
Humphreys, T	54,440
Hunky Dory Sawmills	12,900
Hunter & Associates Consultants Inc	45,883
Hunter Co Ltd, John	52,852
Hunter Construction Ltd	155,031
Hunter Logging, Jim	14,496
Hunter, C	50,953
Hunter-Dunn Business Services Ltd	14,304

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Huock Resource Consultants Ltd	150,081
Hurdell, J	37,187
Hurford Contracting Ltd, V	14,776
Hurmuses, P	29,853
Hurricane Logging Ltd	10,089
Husband, V	10,964
Husby Forest Products Ltd	288,292
Huscroft Ltd, J H	203,539
Huscroft, M	56,594
Husdon, J T R	10,831
Husky Equipment Ltd	49,167
Husky Hoe Rental Ltd	53,234
Husky Oil Marketing Co	8,177,176
Husky Transport Ltd	37,538
Husky-Valley Service	12,820
Hussar Investment Corp	53,955
Huston Fairhurst	86,286
Huston Trucking Co Ltd, Gordon	32,205
Hutcheson, D	12,000
Hutchinson Trucking, H	21,233
Hutchinson, G	170,431
Hutchinson, W	33,183
Hutchison, J	10,000
Hutton, K E	15,568
Hutton, R L, Dr	14,865
Hy-Com Communications Ltd	265,874
Hybrid Nurseries Ltd	290,695
Hydraulics Unlimited	23,191
Hylands Chevrolet Oldsmobile Cadillac, M	18,332
Hylands Chevrolet Oldsmobile Cadillac (1990) Ltd, Marc	29,073
Hyra Construction Ltd	10,523
Hyslop, R R	65,353
Hytest Timber Services Ltd	300,121
I & C Enterprises Ltd	13,226
I & I Construction Ltd	154,807
I & I Enterprises Ltd	42,536
I & I Forestry Ltd	372,863
I A C Information Architectonics Corp	94,500
I A F Biovac Inc	132,341
I B M Canada Ltd	5,221,310
I C N Canada Ltd	45,485
I C U Excavating Ltd	17,477
I E C Collaborative Marine Research & Development Ltd	81,468
I E C-Holden Inc	45,522
I G A Foodliner	62,354
I M M Enterprises Ltd	24,765
I M W Industries Ltd	45,828
I Med Oxygen Ltd	1,118,017
I R L Truck Centre	23,965
I'Anson, B	19,601
IAF Biochem International Inc	51,475
IC Systems	16,831
ICG Propane Inc	176,431
Ickovich, A	19,307
Identicard Ltd	521,183
Idexx Corp	23,175
Ignas Contracting	66,934
Illerbrun, M	12,100
Imac Resources	26,096
Image Media Services Ltd	1,074,491
Image West Photography	22,917
Imagewrite Communications & Publishing	20,292
Imagination Market	59,365
Imbeault, R	30,208
Impact Communications Ltd	139,943
Impact Medical Corp	19,012
Imperial Oil Ltd	13,159,844
Imperial Parking Ltd	19,226
Imperial Paving Ltd	2,673,755
IMT Mobile Medical Technologies Ltd	29,404
Incstar Corp	64,371

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Independent Industrial Supply (Terrace) Ltd	12,376
Independent Management Consultants of B C	13,017
Index Technology Corp	95,691
Indian Homemakers Association of B C	10,500
Indridson, I	15,795
Industrial Forest Management Corp	272,205
Industrial Forestry Service Ltd	2,013,241
Industrial Nondestructive Testing Ltd	37,655
Industrial Plastics (1975) Ltd	29,272
Industrial Reproductions Ltd	76,402
Industrial Training Group	20,426
Info Globe	12,101
Info Support Inc	87,713
Infobuild Inc	38,630
Infogroup Inc	24,965
Informat Services Inc	88,935
Information Services Vancouver Society	17,493
Infotrend Consulting & Management Group Inc	42,726
Infrascan Inc	62,425
Infrascan Sales Ltd	10,744
Infrastructure Management Services Ltd	10,000
Infratech Polmers Inc.	12,400
Inglis, B	10,695
Ingram & Bell Baker	17,542
Ingram & Bell Baker Scientific	116,553
Inkster, G	16,545
Inland Aggregates Ltd	64,359
Inland Alcare Inc	23,094
Inland Appraisers Ltd	12,140
Inland Contracting Ltd	1,227,432
Inland Fibre Specialties Ltd	10,551
Inland Kenworth (Penticton)	37,322
Inland Kenworth/Parker Pacific	16,482
Inland Security Ltd	11,599
Inland Timber Management Ltd	278,905
Inmac Inc	16,207
Inmates Earnings	15,892
Inn at the Water Resort Ltd, The	16,246
Inn at Westminster Quay	19,554
Inn of the Sea	44,179
Inn of the South	22,618
Inn of the West	10,377
Inner City Express	44,215
Innotech Aviation Ltd	285,000
Innova Envelope	796,545
Innovative Medical Tech Inc	80,167
Innovative Office Systems Corp	78,852
Inonoaklin Livestock Association.	12,503
Inselberg, A	50,189
Insight Canada Research	85,000
Insight Systems Inc	54,083
Insley Contracting Ltd	17,088
Institute for Research on Public Policy	57,248
Institute of Chartered Accountants of B C	23,325
Insurance Corp of B C	1,711,656
Integrate Creative Services Ltd	26,235
Integrated Forest Management	55,814
Integrated Hydropedplogy Ltd	14,493
Integrated Silviculture Services Ltd	414,828
Integrated Solutions Inc	60,000
Intelogic Trace Canada Inc	440,021
Intelogic Trace Inc	14,897
Intelsoft Service Ltd	62,429
Intensive Silviculture Services	10,686
Inter City Papers Ltd	232,489
Inter Comm 90	26,180
Inter Trade Canada Ltd	128,552
Inter-Image Advertising Inc	135,299

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Inter–Market 91 Conferance Ltd	15,000
Inter–Mtn Testing Ltd	28,000
Inter–Urban Delivery Service Ltd	546,901
Interact Consultants Ltd	68,112
Interact Public Policy Consultants Ltd	39,015
Intercad Services Ltd	168,660
Intercontinental Truck Body (BC) Inc	66,192
Interest Non–Residential School Taxes	498,563
Interest on Public Debt	695,799,964
Interest on Student Loans	2,665,463
Interest Paid on Revenue Rebate	1,825,175
Interfor	23,346
Intergraph Canada Ltd	826,249
Interior Commercial Vehicle Safety Society	23,449
Interior Electronics Ltd	11,118
Interior Line Striping	14,220
Interior Microfilming Ltd	40,906
Interior News, The	29,905
Interior Offroad Equipment Ltd	17,523
Interior Reforestation Co Ltd	278,417
Interior Roads Ltd	20,095,814
Interior Stationery (1970) Ltd	13,168
Interior Testing Services	43,200
Interior Welding Inspection	13,295
Intermedia Press Ltd	18,789
International Bag Manufacturing Ltd	32,616
International Briefing Associates Inc	13,500
International Broodstock Technologies Inc	27,133
International Conference Schizophrenia 1990	50,250
International Environmental Monitor Ltd	12,600
International Forest Products Ltd	1,786,586
International Hearing Aids (1972) Ltd	67,379
International Label Co Ltd	200,693
International Medication Systems of Canada Ltd	34,153
International Plastics Ltd	40,840
International Road Dynamics Inc	43,669
International Specialized Risk Management (ISRM) Ltd	51,430
International Statistics & Research Corp	19,024
International Tele–Film Enterprises	68,177
International Test Corp	321,000
International Wordsmiths Ltd	100,472
Interpac Packaging Systems Ltd	18,077
Interprovincial Traffic Services Ltd	135,540
Interstate Security Patrol Ltd	48,032
Intertribal Forestry Association of B C	100,100
Interview Expenses	955,297
Interwest Property Services Ltd	210,051
Intra Travel	26,996
Intra Vernon World of Travel	15,034
Intrusion–Prepakt Ltd	365,002
Invermere & District Curling Club	13,574
Inwood Trucking Ltd	45,291
Iota Construction Ltd	174,680
Iris Communications Inc	37,800
Iron Horse Enterprises Inc	17,000
Ironwood Systems Rentals Ltd	10,109
Irvine, R	32,563
Irwin Bulldozing, Cy	17,468
Irwin Publishing Inc	224,035
Isaacson, W	21,686
Isidore & Williams Lake Credit Union, H	36,867
Iskut Indian Band	180,021
Island Asphalt Ltd	87,329
Island Blue Print Co Ltd	447,027
Island Bookkeeping Services Ltd	12,320
Island Business Forms Ltd	1,031,840
Island Graphics Ltd	11,815
Island Hall Beach Resort	11,014
Island Highway Services Ltd	17,711,364
Island Office Equipment Ltd	31,501
Island Park Services Ltd	63,465
Island Publishers Ltd	115,828
Island Transparency Service	11,032
Islands Trust	1,046,012
Issues Management Inc	10,669
ITB 1991 Canada Committee	15,000
ITI International Technology Integration Inc	319,361
ITT Multicomponents	14,910
Ivanhoe Gradall Service	39,144
Ivanhoe Loader Service	131,891
Iverson, D M	14,499
Iverson, J A	11,640
Iwanicki, D	17,372
Iwanicki, R	38,298
Iwasaki, C	55,600
Izard, D	28,185
Izard, I	21,160
J & B Excavating Co	76,855
J & D Construction Ltd	535,059
J & D Trucking	15,383
J & E Automotive Services	16,935
J & H Trucking (1984) Ltd	17,040
J & K Forest Tree Planting Co Ltd	15,603
J & K Products Ltd	49,461
J & L Beef Ltd	33,944
J & L Moving & Storage	73,291
J & M Auto	11,701
J & P Gas Service Ltd	39,957
J & S S Aerospace Consultants	11,400
J & T Holdings	14,605
J B Office Systems Ltd	28,682
J C Wordassist Ltd	164,756
J Cat Holdings Ltd	167,345
J E Y Contracting	13,568
J H W Construction	84,181
J I Bulldozing Ltd	27,766
J J S Systems Consulting	31,312
J M C Forest Maintenance Ltd	480,799
J M J Holdings Inc	149,782
J N R Holdings Ltd	16,642
J P Enterprises	29,086
J P F Laboratory Ltd	49,549
J P Geophysical Services	19,369
J P Rail Maintenance Ltd	132,325
J P Trucking	20,975
J R B Systems	29,582
J T H Laser Impressions	28,903
J T S Micro Consulting Ltd	69,671
J W Sporta Ltd	268,100
Jabour Sudeyko Stewart	27,377
Jack, R	20,402
Jack, R	12,520
Jackman, C	73,429
Jackson & Co, Jim	37,825
Jackson, B	56,703
Jackson, L	43,604
Jackson, T	142,817
Jacobs Contracting Ltd, Bruce	26,561
Jacobs, P	16,310
Jacobson Bros Forest Products Ltd	144,537
Jacobson Ford–Mercury Sales Ltd	13,519
Jade Line Moving & Storage Ltd	23,393
Jaemar Construction Co Ltd	486,728
Jaffray Logging	28,707
Jagdeo, B	39,933
Jago Enterprises Ltd	96,265
Jago Trucking, Greg	15,194
Jake & Jay Holdings Ltd	128,009
James & Sons Electric Ltd	13,665
James Bay Service Station Ltd	18,062
James Contracting, Jesse	11,749
James Excavating Ltd, J	14,567
James Ltd, A E	89,094
James Sand & Gravel	26,488
Jamesfield Construction Ltd	36,058
Jameson, B	25,682
Jamieson, B	10,915
Jamison, B	31,771
Jamor Ventures Inc	13,514
Janes, D	10,690
Janitors' Warehouse Enterprises Inc	41,981
Janke, B	30,510
Janna Construction Ltd	19,097
Jansma Reforestation	48,901
Janssen Pharmaceutica Inc	22,481
Jantzen Canada Inc	11,594
Janzen Logging Ltd, I	296,098
Janzen, M	200,890
Japan Camera Centre	66,019
Jardine, D A	53,140
Jarvis, E	18,627
Jasan Services Ltd	54,709
Jasiura, F	16,681
Jason Piper Imports Inc	84,098
Jawl, M	31,643
Jay–Ray Enterprises Ltd	26,662
Jealouse, G	21,304
Jeck Contracting, Lloyd	31,856
Jeck, Cyril	49,596
Jefferson, P	10,339
Jeffrey Consulting, Alice	30,014
Jeffrey, Rupert	179,053
Jem Forestry Enterprises	25,055
Jenkins Bulldozing Ltd, Don	12,847
Jennison, S	25,831
Jensen & Associates Ltd, D	53,707
Jensen & C Jensen, R	13,600
Jensen Custom Grading Ltd	34,621
Jensen Mitchell & Co In Trust	33,341
Jepado Holdings Ltd	20,987
Jerrat Construction Co Ltd	29,357
Jerrys Auto Centre	13,472
Jervis Industries Ltd	29,635
Jesse James Riggin	20,328
Jesse's Moving & Storage Co	31,169
Jessop, I	11,483
Jet Equipment	56,819
Jetwest Business Charters Ltd	251,603
Jewall Photo Studios Inc, Colin	50,944
Jewel Moving & Storage Co Ltd	11,352
Jim's Contracting Ltd	11,306
JJM Construction Ltd	13,445,973
JKS Boyles International Inc	144,118
JLS Flight Operations Consultant	10,400
JMA Engineering International	57,000
Jocks Excavating Ltd	295,719
Joe, H	15,011
Joesbury, G	55,871
Johal, N	21,612
Johansens Landscaping Ltd	14,000
Johel Bros Contracting Ltd	68,729
Johl, R	51,709
Johner, J	16,474
Johnny's Welding Ltd	22,996
Johns & Associates, R L	99,724
Johns Insurance Agency Ltd	10,608
Johns Scientific Inc	73,718
Johns Southward Glazier & Walton	34,072
Johns, H C	74,775
Johnsen, B	13,317
Johnson & Associates Ltd, G M	39,042
Johnson & Associates, G S	33,586
Johnson & Higgins Willis Faber Ltd	15,977
Johnson & Johnson Inc	144,597
Johnson & Johnson Medical Products Inc	11,396

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Johnson Associates Logging Ltd	16,312
Johnson Construction	17,375
Johnson Contracting, Ivor	26,600
Johnson Elastomers	71,190
Johnson Logging, Lloyd	11,956
Johnson, A	15,038
Johnson, E	17,597
Johnson, H	18,248
Johnson, J	45,136
Johnson, K	14,273
Johnson, S	20,532
Johnson, S	31,584
Johnson, T	15,740
Johnson, V	14,021
Johnson, W R	11,271
Johnson–Johnson Associates	26,085
Johnston Bros Motors Ltd	28,721
Johnston Lewis & Co	15,624
Johnston Ross & Co Ltd	17,480
Johnston, C H	11,054
Johnston, D	52,431
Johnston, K	47,103
Johnston, M	33,117
Johnston, W	13,502
Johnstone & Associates	66,635
Johnstone, L	10,086
Johnstone, P L	66,508
Jones & C Jones, G	51,627
Jones & Fairweather	19,147
Jones & S Wright, S	67,579
Jones Construction, Ray	255,852
Jones Emery & MacDonald	5,000,000
Jones Leisure Products Ltd	123,776
Jones Nurseries Ltd	141,043
Jones, D G	47,758
Jones, G	22,403
Jones, K	21,656
Jones, R E	27,873
Jones, R E M	39,433
Jones, S	54,284
Jongbloets, A	53,984
Jordeff Enterprises Ltd	11,238
Jordsvar, T	14,005
Jorgensen Contracting Co Ltd, Frank	105,768
Journal of Commerce	142,203
Joy Propane Ltd	11,259
Joy–Campbell, M	55,293
JR Laboratories Inc	37,026
Juan Air (1979) Ltd	39,553
Juan De Fuca Environmental Consultants	18,837
Juan De Fuca Hospital	11,063
Juanita Towing	12,343
Jubinville Enterprises Ltd	14,266
Juell, M	35,209
Juell, R	37,424
Juhas & L Juhas, R	12,834
Julian, R M	69,417
Jull Forestry Consulting Ltd, Michael	38,548
Julseth Contracting (1978)	153,661
Juniper Emblems Ltd	11,587
Jurors Payments	838,548
Justason, M E	42,489
Justice Electronic Monitoring Systems Ltd	82,383
Justice Institute of B C	3,716,978
Justus Bag Co Inc	258,691
Juthan Trucking	10,158
Juul–Andersen, J	15,878
Jylli, K	22,042
K & C Silviculture Farms Ltd	113,895
K & D Logging Ltd	233,699
K & J Investments Inc	24,965
K & K Contracting	18,626
K & L Reforestation Ltd	148,722
K & T Custom Woodworking Ltd	12,000

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K & W Trucking	16,320
K B K Holdings Ltd	110,427
K C Consulting	53,144
K C Drilling & Blasting Ltd	140,843
K C Engineering Associates Ltd	56,185
K C Logging Ltd	18,254
K D M Forest Services Ltd	87,538
K G Systems	12,123
K M L Office Techs Ltd	11,898
K Mart Canada Ltd	10,958
K R Excavating	64,895
K R W Contracting	18,001
K–Dax Holdings Ltd	41,860
Kaco Enterprises	61,222
Kahan Forestry Services Ltd	310,376
Kaien Reporting Services	12,445
Kaienell Enterprises Co Ltd	44,928
Kailan, L	40,894
Kaiser Custom Furnishings Ltd	17,988
Kal Tire	59,968
Kalesnikoff Lumber Co Ltd	49,434
Kali Silviculture Services	25,337
Kallahin Surveying	26,195
Kam View Construction	22,647
Kam–Comp Micro–Systems	53,945
Kamco Installations Ltd	128,188
Kamloops Air Services Ltd	101,244
Kamloops Augering Ltd	76,716
Kamloops Camera House Ltd	22,682
Kamloops Communications (1983) Ltd	12,669
Kamloops Custom Screen–All	36,627
Kamloops Daily News, The	60,922
Kamloops School District 24	139,672
Kamloops This Week	17,289
Kamloops Travel World Ltd	14,106
Karanka & Associates, E J	19,300
Karasiuk, D J	14,590
Karlsson Transport Ltd, Ben	33,260
Karo Design Resources Inc	58,670
Karpoff, M	19,562
Karr & Associates Ltd, K	68,000
Karran, K	39,476
Karton, M	80,817
Kasdorf & D Kasdorf, B	47,068
Kaser, R K	10,258
Kaset International	65,381
Kaslo Insurance Agency Ltd	11,333
Katchmar Enterprises Inc	838,104
Katchuik Excavating	16,085
Kater, M	21,255
Kats Lowbed Service Ltd	10,718
Katz, A	10,236
Kaylyn Services	13,776
Kearns, J	37,453
Keating, K	40,113
Keays, P	13,625
Kechika Contracting	16,998
Keddy, W	19,220
Kedo Contracting Ltd	10,089
Keefer Laundry Ltd	511,367
Keefer, R	36,952
Keehn Trucking, Ron	18,929
Keen Forest Consulting	73,586
Keen Industries Ltd	229,037
Keenan, E	47,660
Keeping & P Keeping, G	11,694
Keis Trucking Ltd	53,255
Kel–Ex Agencies Ltd	11,739
Kel–Excavating	30,149
Kel–Mor Enterprises	28,107
Kela Tractor Services Ltd	20,380
Kelle Bros Auto Ltd	25,247
Keller, C P, Dr	10,776
Kellers Garage Ltd	66,124
Kelley, T M	22,533
Kelly Consulting, Steve	39,878
Kelly Douglas & Co Ltd	474,919

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Kelly Management Services	90,868
Kelly Temporary Services Ltd	2,139,861
Kelly, D	30,694
Kelmor Enterprises Chilliwack Ltd	80,054
Kelowna Daily Courier	28,059
Kelowna General Hospital	14,851
Kelowna Plymouth Chrysler Ltd	44,879
Kelsall Brown & Associates Inc	148,244
Kelt, G S	75,922
Kemp Concrete Products	808,592
Kemp, A	22,344
Kemp, K	27,393
Kempkes, V	12,613
Ken's Custom Grading Ltd	21,287
Ken's Marine	27,116
Ken's Office Supply Ltd	11,841
Kendall & Sons, D	43,629
Kendall Canada Inc	225,742
Kendall In Trust, P	18,000
Kendall Logging Ltd, Wayne	26,143
Kendall, E	21,167
Kendall, J	21,015
Kendy, J	28,745
Kenis, M	50,141
Kennedy & Jensen	27,652
Kennedy Consulting	43,125
Kennedy Travel Service Ltd	104,515
Kennedy Trucking Ltd, Don	30,274
Kennedy Trucking, Doug	19,293
Kennedy, B	76,562
Kennedy, J	11,980
Kennedy, R W	15,797
Kens Trucking Ltd	10,979
Kent & Associates Ltd, Duncan	107,764
Kent Agencies Ltd	17,785
Kent, H F	18,840
Kent–MacPherson Appraisals	50,432
Kentala, E	53,994
Kentron Construction Ltd	1,083,903
Kepner Tregoe Associates Ltd	103,990
Kerby & Sons Ltd, E J	360,017
Kerekes, T E	22,225
Kerik Holdings Ltd	77,495
Kerr, W	16,023
Kerrisdale Cameras Ltd	62,898
Kerschbaumer Coatings Inc	72,177
Kervan Trucking Ltd	17,597
Kessler, M S	11,000
Kettle Valley Dodge Chrysler Ltd	11,911
Kettle Valley Pest Control Ltd	11,293
Key Colour Photo Lab Ltd	36,481
Key Computer Ltd	295,618
Key Lease (Canada) Ltd	24,487
Keystone Bio–Research	80,645
Keystone Business Forms Ltd	1,089,535
Keystone Environmental Resources Ltd	119,775
Keystone Supplies Co	68,663
Kidston & Hemingway	67,357
Kiewit Sons Co Ltd, Peter	10,722,695
Kilback, M	10,034
Kilborn Engineering Pacific Ltd	72,210
Kilborne Hatch China Steel Consultants	283,489
Killer Software Engineering	56,939
Kimberley J Consulting	29,108
Kimberley School District 3	15,438
Kimberley, J	40,665
Kimmins, J	18,100
Kimmur Forestry Consultants Ltd	685,126
Kindwood Research Ltd	19,460
Kinetic Inc	33,999
Kinetic Systems	63,266
King Backhoe	23,911
King Bros Ltd	207,946
King Cat Consulting	24,779
King, F A	58,253
King, J	11,530

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King, J, Dr	124,976
King, L A	42,765
King, R	10,966
Kingfisher Sawmills Ltd	35,343
Kingsway	21,982
Kingtron Canada Ltd	46,109
Kinloch, P R	31,327
Kinoshita, G	11,826
Kirk Enterprises Ltd, R D	19,340
Kirk, O P	39,654
Kirkham Silviculture Ltd	203,088
Kirsch Logging Ltd, Norman	33,655
Kirschner Trucking, D	40,187
Kirsteen, L	90,676
Kish Equipment Ltd	13,661
Kitasoo Seafood Ltd	45,662
Kitchen Coup Restaurant, The	11,849
Kitelse Contracting Ltd	44,412
Kitimat–Stikine Regional Hospital District	252,420
Kitos, R L	20,727
Kitson Enterprises, N	217,516
Kitt Contracting, John	48,376
Kitt, J	25,937
Kitwanga Lumber Co Ltd	120,347
Klaar Construction Ltd	29,247
Klass Cad Drafting Specialties	54,546
Klaus Catering	20,455
Kledo Construction Ltd	31,893
Kleen Canada Inc	35,041
Klein & Son Ltd, R F	138,700
KLM Engineering Group Ltd	196,383
Klocker, R	11,356
Klohn Leonoff Ltd	2,272,829
Klonik Contracting Ltd	69,125
Klumpp & Sons Contracting	22,359
Knapp Research Forest, Malcolm	11,097
Knight Hill Automotive Ltd	446,030
Knight, D	15,073
Knoblauch & B Knoblauch, K	23,558
Knock, J	25,486
Knoke Trucking, Dan	31,272
Knopp, W	34,433
Knott, S	13,742
Knutson & J Knutson, L	33,285
Knutsons Industrial First Aid Services Ltd	43,493
Koch Materials Co	967,553
Koch Oil Co Ltd	23,696
Kockx, R F	44,190
Kodak Canada Inc	1,289,361
Kodlak Forest Consultants	18,941
Kodilas Home Centre Inc	16,052
Koers & Associates Engineering Ltd	17,500
Koers–Intercad Joint Venture	49,000
Kohse, G	13,003
Kokanee Chevron Service	12,004
Kokanee Forests Consulting Ltd	263,219
Koksilah Enterprises Ltd	14,560
Koksilah Nursery	35,595
Kolba & Associates Communications	87,827
Kolba Writing & Communications Services, Ken	26,612
Kolida Logging Ltd	55,846
Kolodinski, P	14,187
Kom Lynn & Associates Ltd	12,116
Komac Services Ltd	37,581
Komols, R	129,218
Kon Kast Products Ltd	1,418,023
Koning Contracting, Mike	12,903
Koning, J	37,980
Kootenay Advertiser Ltd	25,587
Kootenay Boundary Regional Hospital District	242,433
Kootenay Communications Ltd	14,234
Kootenay Drilling & Blasting	15,957
Kootenay Fencing	19,206
Kootenay Forest Resources	127,863
Kootenay Gradall Service Ltd	49,698
Kootenay Integrated Forest Resources Ltd	36,107
Kootenay Livestock Association	19,581
Kootenay Office Outfitters Ltd	38,964
Kootenay Painting Co Ltd	21,131
Kootenay Paving	64,784
Kootenay Pumping Systems Ltd	10,326
Kootenay Tractor & Supply Ltd	56,839
Kootenay Wildlife Heritage Fund Society	433,529
Kopetski Ltd, Joe	203,791
Kopetski, M	76,466
Kopiyka Contracting Ltd	204,126
Koppers International Canada Ltd	21,246
Kordyban & Carrier Lumber Ltd, W W	17,747
Kornelson, J	14,366
Kornelson, R	57,653
Korpack Cement Products Co Ltd	16,078
Kortegaard, P A	31,292
Koski & Charette Trucking Ltd	24,827
Kougakuin International Institute	41,163
Koutsantonis, S	12,750
Kovacs Technology Ltd	19,722
Kovacs, M	31,774
Kozuchar, R	65,826
KPA Consulting Inc	90,038
KPA Engineering Ltd	255,981
Krachkowski Contracting Ltd, Bill	173,112
Kraft, P	54,529
Kral, R	17,441
Kramers Contracting	19,338
Kraushaar, H M	19,558
Kraushaar, K	11,981
Krawec Holdings Ltd	56,437
Krayenhoff Renovations Ltd	23,933
Krebs, J	13,500
Krentz, R W	27,503
Kristan Enterprises	171,702
Kristensen, K	19,658
Kroeger, R	12,456
Kropp Trucking, Marvin	21,307
Krummholz Forestry	33,485
Kryklywyj, P	10,653
Krywonos, D	47,992
Ktunaxa/Kinbasket Independent School Society	39,679
Kucera Engineering Associates Inc	28,851
Kuhl, V	63,890
Kular, D S	19,381
Kummen, N	32,114
Kusawa Contracting Ltd	840,810
Kutenai Nature Investigations Ltd	31,251
Kuwani Consulting Ltd	21,108
Kuyten & Maybee Ltd	18,833
Kuzma, O S	58,132
Kwassin Lake Contracting	48,136
Kwatna Air Service Ltd	63,907
Kwik–Kopy Printing	71,796
Kwikway Disposal Ltd	18,802
Kwoiek Forest Services	25,134
Kyuquot Indian Band	102,952
L & A Equipment Ltd	237,652
L & H Trucking Ltd	22,319
L & M Lumber Ltd	145,514
L & R Excavating Ltd	15,427
L & R Holdings	37,000
L A N D Transport Ltd	40,084
L B Humantechs	47,217
L B Paving Ltd	178,057
L E J International Trucks Ltd	12,574
L G L Ltd	20,540
L J Construction Ltd	266,671
L L B Modular Bridge Systems Ltd	439,566
L N G Agencies Ltd	12,824
L'Heureux Logging Ltd, L	16,290
L'Heureux Trucking, A	70,012
L'Industrielle–Services Techniques Inc	43,689
L–Care Services Ltd	28,952
La Liberte, T	16,843
Lachance, A	12,946
Ladner Downs	121,611
Ladner, H	31,341
Ladysmith & District Credit Union	24,756
Lafarge Canada Inc	37,727
Lafleur, A	31,834
Laforest, A	49,997
Lafrentz Road Services Ltd	10,225
Laidlaw Environmental Management	181,918
Laing & McCulloch Forest Management Services	287,563
Laird Welding & Manufacturing Works Inc	21,326
Laird, H	15,560
Laird, R	49,073
Lakalzap Band Council	10,345
Lake Auto Service Ltd	13,038
Lake Babine Band	26,180
Lake City Auto Care Mall	15,144
Lake City Ford Sales Ltd	687,728
Lake Excavating Ltd	613,888
Lake Okanagan Resort	11,144
Lakeland Mills Ltd	555,700
Lakelse Logging Ltd	39,849
Lakeman, J	17,536
Lakes District Air Services Ltd	62,511
Lakes District Forestry Services	144,029
Lakes District Maintenance Ltd	6,007,219
Lakes District News	16,462
Lakeview Holdings Ltd	30,722
Lakewood Funeral Home Ltd	11,010
Lakewood Recreation Services	20,701
Lakewoods Forest Consulting	60,754
Lam Centre for International Communication, David	10,995
Lam, D	12,931
Lamma Developments Ltd	39,894
Lamorna Enterprises Ltd	22,533
Lamorte & Associates	16,840
Lamoureux Enterprises	18,320
Lamperson, R	30,219
Lampert, J L	10,718
Lanarc Consultants Ltd	54,051
Lanark Consulting Ltd	12,455
Lancer Enterprises Ltd	112,739
Landforms–West Design Ltd	34,255
Landon's Excavating	12,722
Lane Appraisals Ltd	11,139
Lane Enterprises Ltd	59,104
Lang Bay Aggregates Ltd	16,637
Lang Michener Lawrence & Shaw	120,616
Lang Michener Lawrence & Shaw In Trust	22,384
Langford Fire Protection District	843,919
Langford Management Ltd	15,638
Langford, J	10,042
Langford, L K	52,911
Langley Concrete & Tile Ltd	32,254
Langley Freight Lines Ltd	197,854
Langley School District 35	71,014
Langston, L	14,040
Langton Trucking, Clint	69,789
Lanier Business Products Canada Inc	233,421
Lanier Canada Inc	149,731
Lantzville Improvement District	217,458
Lapointe Engineering Ltd	64,804
Laporte Bros Moving & Storage Ltd	10,223
Large Enterprises Ltd, Phil	34,071
Lari Enterprises	50,797
Larkspur Biological Consultants	19,675

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Larry's Heavy Hauling (1984) Ltd	18,993
Larson Associates Ltd, Gerry	49,687
Larson Towing Co Ltd	14,590
Las Energy Associates Ltd	20,000
Latham Interior Consulting Inc, C J	26,988
Latreille, R	39,841
Lattie, J	26,556
Laughlin, A	22,549
Laurel Point Inn	25,356
Laurentian Pacific Insurance	42,759
Lauridsen Cat Works Ltd, D	38,821
Lavallee, L D	21,385
Lavasseur, A	33,745
Lavelle, A	14,009
Lavigne, M	11,864
Law Courts Education Society of B C	535,795
Law Goddard Steeper Mah Ming	24,478
Law Society of B C	122,755
Law, D	19,245
Lawrence Trucking Ltd, Don	41,319
Lawrence, R	13,486
Laws, E	15,650
Lawson Lundell Lawson & McIntosh	85,568
Lawson Mardon Packaging Pacific	14,459
Lawson Travel, P	51,229
Lax, L	23,279
Laxton & Co In Trust	13,814
Lay, M	49,748
Layfield Plastics (1978) Ltd	17,755
Laynes, M	31,390
Layton Resources	44,251
Le Group Multi Media Du Canada	38,571
Le Meridien Vancouver	20,844
Le Ministre Des Finances Du Quebec	82,628
Le Noury, R	58,660
Lea Consultants Ltd, N D	3,469,433
Lea Fencing, Art	22,095
Leadem, T	33,516
Leahy, R	12,678
Leake, J	16,967
Learmonth, June A	17,766
Leary & A Leary, S	16,674
Leason, K	17,522
Leatherdale, G	59,792
Leaverite Drilling & Blasting	58,924
Leavoy Excavating Ltd	10,818
Leblanc & Royle Telcom Inc	26,502
Leblanc Bros Logging Co Ltd	134,550
Leblanc Excavating Ltd, F	15,520
Lecleir Bros Contracting Ltd	605,588
Ledcor Construction Ltd	192,528
Ledcor Industries Ltd	5,117,223
Lee & Associates Ltd, J C	19,807
Lee & Associates, C E	18,133
Lee & Associates, Fred	37,596
Lee, K S	13,758
Lee, L	12,552
Lee, L	111,530
Lee, M A	20,424
Lee, R	19,233
Lee, S	11,472
Lee, W	45,852
Lee-Vine Holdings Ltd	19,019
Lees Design & Construction Services, G	18,880
Lees, J W	62,796
Lefeaux-Valentine, W A	21,337
Leggett & Associates, S R	61,538
Leggett Systems Analysis	37,968
Leigh, L A	15,500
Leighton Contracting Ltd, H	51,453
Leighton, F C	55,941
Leiss & Associates Ltd, William	20,045
Leitch Consulting	31,850
Leko Pre Cast Ltd	12,239
Lekstrom Welding Ltd, J	17,609

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Lemare Lake Logging Ltd	68,323
Lemire & G Effray, T	199,148
Lemire, N	27,000
Lemky, L	14,070
Lemon, D	23,400
Lemon-Moore, H	13,815
Lena Productions Inc	56,580
Lennox Contracting Ltd, R & G	10,970
Lens & Shutter	65,149
Lens & Shutter Cameras Ltd	15,421
Lens Lift Truck Delivery Ltd	21,811
Lens Trailer Towing Ltd	13,371
Lenville, R	11,245
Leo Laboratories Canada Ltd	16,121
Leonard Bulldozing	143,340
Leone & Leone Ltd	96,244
Leontowicz, P	16,968
Lepka Holdings Ltd	51,553
Lepka Holdings Ltd & K & J Investments Inc	35,352
Les Editions De La Cheneliere Inc	174,940
Les Publications Graficor Inc	21,230
Lesberg, T L	22,091
Lesniak, A	22,621
Leung, H	20,328
Leuzinger, F	16,463
Levasseur Contracting Ltd	57,320
Levelton & Associates Ltd, B H	375,931
Levick Enterprises Ltd	129,438
Levinson, M L	38,195
Levitt-Safety Ltd	77,458
Lewis & Associates, R D	30,877
Lewis Contracting, D	80,443
Lewis Trucking & Bulldozing Ltd, T	32,314
Lewis, P	13,919
Lewis, R	10,419
Lewis, T	51,702
Lexicon Learning Resources Inc	24,610
LGM Graphics Inc	83,368
LGS Group Inc	905,919
Lids Reforestation Ltd	226,246
Lieber, M	24,773
Liebmann, A	36,490
Lien, E	17,884
Lifeport Inc	182,524
Lightning Location & Protection Inc	138,551
Lignum Ltd	402,492
Lillico, H	14,102
Lilly Canada Inc, Eli	415,290
Lilydale Co-Operative Ltd	38,583
Lima Harbour Construction Ltd	734,875
Limnotek Research & Development Inc	98,832
Lincoln Leasing Ltd	22,018
Lindeburgh, S	75,686
Lindelauf, P	13,399
Lindmark Investment Ltd	31,350
Lindsay Kenney	81,003
Lindsay Kenney In Trust	55,165
Lindsay, H	21,613
Lindsays Cartage & Storage (1973) Ltd	107,148
Lindsays Office Supplies & Furnishings	59,643
Lindseth, C	20,698
Lineham Logging Ltd	18,314
Lineker & D Lineker, J	18,369
Linetech Equipment Inc	84,595
Linguanti, F	44,122
Link Computer Consulting Co Ltd	87,669
Linotype Canada Ltd	14,853
Linton, P	19,980
Lions Gate Hospital	13,419
Lipke & T Neisner, G	12,603
Lippert, O	68,727
Lipscombe, D	10,022
List Foundation	21,256

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Lister & Associates Ltd, D B	87,000
Lister, D	51,240
Lister, D A	28,800
Litchfield, D	60,229
Litke Construction, Fred	18,308
Little Giant Tree Planters Ltd	200,776
Little Mountain Contracting Ltd	29,865
Little Valley Contracting	10,611
Little, G G W	22,526
Litzenberger, H	45,702
Livingston International Inc	14,949
Lizotte Contracting, Pierre	35,144
Lloyd Reforestation Ltd	267,257
Lloyd, R	20,506
Lloyds World Travel Service of Canada Ltd	16,755
Lobb, H	10,744
Lobe Hauling	11,609
Lobol Enterprises Ltd	72,665
Locken, C	15,404
Lockhart, J	19,325
Lodge Contracting Ltd	14,794
Lodge Motor Inn	11,981
Loeppky, H G	19,199
Loewen Enterprises, D	210,373
Loewen, J	30,052
LOF Contracting Ltd	10,030
Logan, D	13,496
Login Brothers Book Co Inc	11,683
Logotex Mfg Ltd	89,704
Lohrasbe, S, Dr	29,870
Loiselle Contracting, Ron	35,500
Lomak Transport Corp	34,553
Lombard Pre-Cast Inc	51,351
Lomett Contracting Ltd	24,360
London Drugs 29	18,938
London Drugs Ltd	95,697
Lone Star Excavating Ltd	49,785
Long Beach Helicopters Ltd	74,792
Long Trucking Ltd	86,315
Longbow Contracting	30,029
Loo-Dinkins, J	24,554
Loomis Armoured Car Service Ltd	124,961
Loomis Courier Service Ltd	1,104,276
Loomis Rush	189,517
Loomis, B	23,104
Lor Ken Enterprises	13,401
Lor-Wes Contracting Ltd	432,642
Lorans Welding Ltd	16,699
Lorax Forestry (1987) Ltd	35,184
Lorax Group, The	10,383
Lord, G	49,629
Lordco Parts Ltd	24,427
Lorean Enterprises Inc	77,030
Lorel Services Ltd	29,889
Lorimer, A	15,435
Lorkowski, B	10,305
Losier Consulting Services, Michael	77,086
Lost Dog Contracting Ltd	104,056
Lotek Engineering Inc	81,908
Lott Logging & Construction, R S	54,477
Lougheed Esso	21,729
Lous Rent-All Service Ltd	28,730
Louson-Desonite Inc	77,665
Louver Service	11,250
Lovelace, M	42,030
Loveseth, L	40,039
Low Bid Fencing Contractors	19,252
Low, D	41,302
Low, D	12,000
Low, R	15,109
Lowe Excavating, Stan	23,413
Lowe, C	39,870
Lowe, J	11,769
Lowe, S T	22,064
Lower Mainland Concrete Ltd	183,830
Lower Nicola Backhoe Service	26,343

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Lowther, J	14,105
Loxton Treeplanting Co Ltd	15,953
Loyal Mortenson	41,627
Lucas Associates, B	59,549
Luchenko, M	69,589
Lucky Transport Co	32,034
Luigis Body Shop Ltd	12,782
Luke, C	31,227
Lum, S L	21,000
Lumber Jack Contractors Ltd	70,008
Lumberjack Contractors	15,174
Lumberland Building Materials Ltd	29,306
Lund Automotive & Outboard Ltd	35,441
Lundstrom, H	33,509
Lundy, D	15,000
Lunt, J	68,520
Lunt, M	118,470
Lusztig, P, Dr	20,200
Lybbert, M	13,580
Lynch Architectural Signs Ltd	11,554
Lynch Bus Lines	110,498
Lynch, J	66,925
Lynch, J M	12,441
Lynn–A–Tech Enterprises Ltd	13,270
Lynx Brand Fence Products Ltd	13,822
Lynx Geosystems Inc	11,950
Lyon, B	20,762
Lyon, R G	13,961
Lytle Inc, Craig, Dr	14,000
Lytton Lumber Ltd	23,697
Lytwyn, J R	31,487
M & D Tele–Clean Services Ltd	43,561
M & G Sales	16,491
M & K Heavy Hauling Ltd	27,650
M & M Backhoe	39,365
M & R Excavating	12,475
M & T Fabricators Ltd	1,609,801
M & T Services	13,014
M A P Construction Ltd	111,735
M B Marine Ltd	83,985
M B S–L L B Modular Bridge Systems	53,098
M C I Contracting	24,150
M C Q Enterprises	17,104
M C Software Support Inc	169,468
M D A Marine Design Associates Ltd	232,131
M R O RV Services Inc	47,476
M S A Canada Inc	43,162
M S A Moving & Storage Ltd	12,480
M Z Holdings Ltd	72,855
Maat & Associates, R	599,610
Mac Lake Holdings	40,892
Macadams Law Firm	48,687
MacAulay, J A	40,939
Maccaferri Gabions of Canada Ltd	26,950
MacCarthy Ridgway McCutcheon & Lawson	49,333
Maccosham Van Lines (Canada) Ltd	134,809
MacDonald & Associates, G R	67,850
MacDonald & Associates, M A	77,959
MacDonald & Sons Ltd, R H	28,241
MacDonald Dettwiler & Associates Ltd	351,500
MacDonald Dettwiler Technologies Ltd	98,234
MacDonald Trucking Ltd, Jim	11,094
MacDonald Trucking, Glen	32,945
Macdonald's Custom Grading Ltd	98,705
Macdonald's Prescriptions Ltd	86,417
MacDonald, B	10,958
MacDonald, D	48,390
MacDonald, L R	37,989
MacDonald, M	25,042
MacDonald, P	11,015
MacDonald, R	25,675
MacDonald, R I	78,569
MacDonald, S	53,113
MacDougall, A	20,958
MacDougall, H	11,191
Macfadyen, M K	46,350
MacFarlane, J	24,387
MacGregor, M	10,810
Machin, A W	29,076
Machutchon, G	44,281
MacInnes, R	46,160
Macinnis Bigg Associates	25,428
MacIntosh, A	51,301
MacIntosh, R M	92,543
MacIver & Associates, K A	27,978
MacKay & Partners	100,274
MacKay, H	11,413
MacKay, V G	217,564
MacKay, W	58,721
MacKenzie Redi–Mix Co (1985) Ltd	12,542
MacKenzie Sea Services Ltd	84,669
MacKenzie Travel Service	12,559
MacKenzie, D N	28,500
MacKenzie, G	42,639
MacKenzie, J	19,698
MacKenzie, K	53,044
MacKenzie, S	16,688
MacKie, G	13,875
MacKinnon Mountain Maintenance	32,623
MacKinnon Outfitting Ltd	57,699
MacLean, B	37,800
MacLean, S	40,431
MacLennan Management Services Ltd	23,500
MacLennan, W J	197,594
MacLeod & Baines Associates Ltd	12,150
MacLeod Thorson	30,108
Macleod's	15,856
MacLeod, A	10,735
MacLeod, D L	12,204
Maclures Cabs (1984) Ltd	14,816
MacMillan Bathurst Inc	112,676
MacMillan Bloedel Ltd	3,202,401
MacMillan Bloedel Packaging Ltd	96,606
MacMinn, G	16,949
MacNab, A	16,000
MacNab, N	45,266
MacNeill Library Service	80,756
MacPherson Brown Flanagan & Fletcher	21,897
MacPherson, A	10,239
Macqueen, D	21,090
MacQueens Holdings Ltd	10,934
MacTavish Trucking, Brent	21,394
MacTavish, G	10,997
MacTavish, K	20,535
MacTavish, M	13,252
Mad Trapper Contracting	138,174
Maddalazzo & A Maddalazzo, J	11,129
Maddox, W E	80,635
Madigan, S	94,065
Madrone Consultants Ltd	269,626
Maggies Resources	10,000
Magic Construction Co Ltd	2,721,655
Magic Lantern Communications Ltd	98,308
Maglio Industries Ltd	115,751
Magna Computer Corp	15,204
Magna Computer Systems Inc	11,964
Magnum House	10,500
Magnus Communication Design Inc	99,810
Magwood, D	110,669
Mah, A	43,884
Mah, S	18,483
Maher Enterprises, R	23,839
Mahoney Trucking Ltd, Bill	44,294
Mahoney, K	17,966
Mahony, P	134,810
Maia Publishing Ltd	10,755
Maier Reiner & Co	43,903
Mail–O–Matic Services Ltd	23,982
Main Nurseries	40,546
Main Service Automotive Center Ltd	24,695
Mainland Sand & Gravel	40,316
Mainline Land Clearing	11,655
Mainroad Contracting Ltd	15,046,683
Mair Jensen Blair	218,915
Majedi, M	46,983
Makarewich, N	28,562
Mal–Aqua Culture Inc & J Henk & L Vankoeveringe	25,215
Mal–Aqua–Culture Inc	30,501
Malahat Group, The	17,120
Malaspina College	189,400
Malatest & Associates Ltd, R A	126,662
Malcolm, S	11,714
Maley, T R	28,860
Malkin & Pinton Industrial Supplies	97,164
Mallard & D Mallard, J	30,358
Mallard, J	22,224
Malmloff, D	13,335
Mammal Pest Management Ltd	40,146
Manageering Associates	234,291
Management Connections Inc	24,138
Managerial Designs Inc	12,946
Manana Enterprises Ltd	60,461
Mancell & the Royal Bank, W	27,849
Manco Industrial Supplies (1976) Ltd	22,514
Mandel Scientific Co Ltd	12,719
Mandell, A	34,015
Mandell, A M	28,782
Mandrax Enterprises Ltd	868,422
Mandrusiak, S	24,785
Manhas, C L	23,884
Mann & E Crawford & G Crawford, S	21,483
Mann, D W	62,273
Manning Forestry Services	101,466
Manning Jamison Ltd	10,600
Manning Press Ltd	680,389
Manning, S	64,714
Mantel Pacific Forest Management Ltd	14,805
Mantell Dickson & Blades	153,016
Mantle Scales Ltd	38,309
Manufacturer Finance Programs Ltd	61,480
Manzer Contracting Ltd, Dave	23,011
Maple Ridge–Pitt Meadows School District42	33,868
Mar–Con Wildfire Suppressions	45,334
Mar–Den Consulting & Contracting	24,912
Mar–Pac Industries Ltd	37,307
Mara Sand & Gravel Ltd	26,372
Maracle, L	68,488
Marat Management Inc	46,962
Marathon Systems	14,274
Marbek Resource Consultants Ltd	42,609
Marcaccini, B D	25,343
Marcel Welding Fab Repair Shop	30,683
March, G M	10,254
Marchuk, O	14,196
Marcille, D	16,158
Marcom Agency Ltd	19,732
Marcus, A M	21,428
Mardan Enterprises Ltd	22,677
Marginet, M	10,620
Margison Bros Printers	29,113
Marien, G, Dr	32,890
Marine Link Transportation Co Ltd	10,890

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Marinex Sheet Metal Ltd	41,907
Marisol Ventures	28,449
Mark Contracting	32,640
Mark Products Ltd	20,466
Mark's Plaza Pharmacy	16,095
Mark's Work Wearhouse	23,388
Mark, G	18,775
Marktrend Marketing Research Inc	188,990
Marlin All Nations Travel	11,331
Marlin Baker Travel Ltd	25,610
Marlin E–Z–E Travel	48,168
Marlin Motion Pictures Ltd	168,105
Marlin Security Travel	30,907
Marlin Travel Group Ltd	150,807
Marlita Forestry Ltd	99,969
Marlon Distributors Ltd	13,040
Marmol Trucking, Tony	27,223
Marquet Ltd, Rod	22,089
Marquis Contracting Ltd	591,073
Marquis Contracting Ltd/Island Asphalt Ltd	1,515,597
Marriott, R	28,656
Marsel & Son Trucking, J	12,475
Marsh & McLennan Ltd	1,947,709
Marshall Motors Ltd, Steve	59,154
Marshall, F	16,500
Marshall, R	45,589
Mart Resources Ltd	279,518
Marta Trucking Ltd	41,095
Martel, L	22,849
Martel, P	17,605
Martens Asphalt Ltd	185,076
Martian Contracting, P T	31,878
Martin & Associates, G M, Dr	62,883
Martin & Sons Ltd, Joe	93,249
Martin Contracting Ltd, R K	126,612
Martin Tree Improvement, Rod	99,100
Martin, E	16,322
Martin, J M E, Dr	13,685
Martin, R	25,048
Martindale, D	22,788
Marvel Travel Service Ltd	16,264
Marxreiter, T	13,500
Masee, U	31,733
Mason Training & Consultation, Glenn	17,875
Mason, A	155,196
Mason, C	20,774
Mason, D J	11,351
Mason, G	18,458
Mason, H	20,455
Mason, J	55,324
Mason, S	31,426
Massicotte, M	25,846
Massullo Motors Ltd	28,624
Matching U I C Deductions	24,618,882
Matei, G	49,640
Matheson, J A	12,186
Matrix Interactive Systems Corp	18,768
Matrix Professional Video Systems Inc	105,874
Matson Peck & Topliss	11,310
Matsushita Electric of Canada Ltd	17,975
Mattenley, W G	24,946
Mattey Bros Ltd	33,577
Matthews & Associates	15,767
Matthews & Associates Communications Consultants Ltd of Victoria, T E	75,079
Matthews Agencies Inc, R W	20,075
Matthews, D	10,282
Mattic Industries Ltd	13,266
Mattis, F	14,941
Mattson Contracting Ltd	103,530
Matz–Wozny Custom Tailors	78,914
Maverick Coach Lines Ltd	11,041
Mawhinney & J Mawhinney, W	94,102
Mawhinney & Kellough	14,163
Mawson Gage Associates Ltd	14,081
Maxwell Morton Associates Ltd	19,182
Maxwell, D	36,837
Mayer Contracting Co Ltd	25,317
Mayer Contracting Ltd, A	34,100
Mayer Contracting, Wes	45,239
Mayer, C	18,622
Mayer, D	50,000
Maynard, D E	42,071
Mayne Island Improvement District	72,340
Mayner, L	10,429
Mayo, J M	37,801
Mazanek, H	24,220
Mazes & C Mazes, B	11,642
Mazey Truck Transport Ltd, Peter	28,594
Mazure & Associates, John	19,022
Mazure, J	19,966
Mazuruk, M	48,949
McAlpine & Hordo	41,713
McAlpines	11,521
McAuliffe Dodge Chrysler Ltd	120,664
McBain Insurance Agency (1985) Ltd	19,514
McBee Systems of Canada Inc	36,489
McBride Belting & Hose Ltd	19,304
McBride, J	61,330
McCall Engineering Ltd	179,878
McCall Pontiac Buick Ltd	344,805
McCall, H	11,668
McCall, J	34,177
McCallion, B	19,211
McCann–Erickson Advertising of Canada Ltd	1,045,602
McCarthy Tetrault	160,892
McCay, L	13,633
McClinton Forestry Service, Len	133,583
McColl Frontenac Inc	95,277
McComb, D	18,712
McCormick, D	26,429
McCready, J	13,912
McCubbin, B L	37,241
McCullough 50 Ranch	23,901
McCullough, K	29,893
McDaniels Research Ltd	18,073
McData Corp	91,559
McDermids & Lofting (1967) Ltd	98,833
McDiarmid, N A	42,878
McDiarmid, T	20,987
McDonald Consulting	43,619
McDonald Ranch & Lumber Ltd	13,949
McDonald, A	38,055
McDonald, D	10,723
McDonald, G J	21,787
McDonald, K	12,737
McDonald, M	30,218
McDonnell, J M	23,799
McDougall Construction Ltd	243,399
McDowell Enterprises, D L	15,540
McDowell, J	31,352
McElhanney Associates	1,203,774
McElhanney Engineering Services Ltd	3,520,022
McElhanney Geosurveys Ltd	165,443
McElhanney Group Ltd, The	16,604
McElroy, W J	43,678
McEwan Harrison & Co	48,982
McEwan Motors (Terrace) Ltd, Jim	86,850
McEwan Motors Ltd	26,410
McEwan, K L, Dr	42,997
McEwen Contracting	75,182
McFadyen, M K	15,750
McFarland Trucking, L	31,827
McFarlane & Co In Trust	10,000
McFarlane Excavating Ltd, Mike	104,304
McGarva, G	20,133
McGavin Foods Ltd	30,387
McGaw–Empress Agencies Ltd	67,335
McGill & Orme Ltd–Main	40,028
McGowan, D	78,494
McGraw–Hill Ryerson Ltd	102,114
McGuire, K	12,433
McHale, P A	21,863
McHale, W L	11,323
McIlvaney, M	39,227
McIntosh Logging Ltd, W	122,010
McIntosh Supply Ltd	34,379
McIntosh, W	104,475
McIntyre Media Ltd	38,552
McIntyre, J	29,822
McIver, G	73,367
McKale Contracting Ltd	96,908
McKay, A	39,164
McKenny, T	33,557
McKenzie Contracting Ltd, S	87,622
McKenzie, C	37,668
McKeown, K	11,900
McKichan, I	47,251
McKillican Distribution Ltd	32,623
McKim Advertising Ltd	3,165,625
McKimm & Lott	18,025
McKinney Enterprises Ltd	29,698
McKinnon, B	10,115
McKinnon, G	12,241
McKort, K	27,199
McKortoff, M	21,823
McLachlan Brown Anderson	26,190
McLean & Kan	88,243
McLean Architect Ltd, Lloyd R	45,740
McLean Forestry Services Ltd, S N	103,213
McLean's Corporate Strategy Group, Nancy	15,000
McLeans Shipyard Ltd	93,832
McLeay & Associates Ltd, D	17,497
McLellan, S	23,889
McLelland, D	19,097
McLennan, D	66,364
McLeod & Baines Associates Ltd	71,671
McLeod Agencies Ltd	12,491
McLeod, B	15,781
McLeod, R S	67,517
McMillan Contracting, Dan	12,493
McMillan, B	49,089
McMillan, L	21,531
McMillin, C	35,499
McMullin Management Ltd	72,570
McMurdo Contracting	18,539
McNabb & Connolly	18,000
McNally Contractors Ltd	146,311
McNamee, B	20,969
McNary, E	22,600
McNaughton, P	28,465
McNeal & Associates Consultants Ltd	11,044
McNeil Pharmaceutical Canada Ltd	217,397
McPeek Computer Consulting	67,527
McPhail, H	10,666
McQuaid Consulting Group	16,769
McQueen & Associates, M R	120,251
McRae, J, Dr	42,000
McSheffrey, H	29,254
McSweeney, D	20,510
McTaggart Ellis & Co	12,675
McTar Petroleum Co Ltd	203,688
McTavish, B	14,458
McTavish, M	13,678
McVea Shook Wickham & Bishop	30,381
McVicar, J	27,035
McWilliam Whyte Goble & Associates	165,184
McWilliams, J F	11,916
Mead Johnson Canada	46,014
Meadow Creek Cedar Ltd	24,105
Meadow Ridge Weed & Pest Control Ltd	35,766

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Meadowlands Golf & Country Club	59,185
Meadowlark Contracting	49,045
Mearls Machine Works Ltd	26,336
Mearns, D	19,484
MECC Software Inc	84,940
Mecredy Forest Consulting Ltd, R G	159,524
Mediagenic	18,861
Medic One Industrial First Aid Services Ltd	38,243
Medical Services Association	27,239,878
Medigas Homecare Services	172,878
Medigas Inc	1,597,711
Medigas Pacific Ltd	1,181,847
Medipant Inc	18,280
Medis Health & Pharmaceutical Services Inc	28,867
Mehat, I	11,824
Mehd Contracting Ltd	16,313
Meier, J	15,963
Meighen & Sissons	37,967
Meijer, Y	21,823
Meiklem, J	28,574
Mel West Investments (1986) Ltd	45,513
Mel's U–Drive (1978) Ltd	11,552
Meldrum, S	41,478
Melo, M	15,000
Mels Drilling & Blasting Ltd	156,199
Mels Excavating & Electrical	147,906
Melville & Co	361,267
Memorex Telex Inc	663,001
Mendizabal, A	66,057
Menge, J	28,998
Menzies Creek Contracting	209,568
Menzies Management	18,434
Menzinger Holdings Ltd	106,011
Mercedes Educational Consulting Services	109,428
Mercer Ltd, William M	1,659,749
Mercer, R	19,300
Merck Frosst Canada Inc	634,391
Mercury Marine Ltd	37,441
Meredith Rowden & Associates	24,452
Meridian Systems Ltd	562,812
Merit Forest Services	104,332
Meroniuk, A	16,139
Merrell Dow Pharmaceuticals (Canada) Inc	236,600
Merrigan, K J K	23,312
Merritt Centennials Hockey Ltd	13,599
Merritt Group, The	54,709
Merritt Herald	11,577
Merritt Moving & Storage	34,766
Merritt School District 31	35,717
Merritt Security Service	51,353
Mertin Pontiac Buick GMC Ltd	13,028
Merville Excavating	41,778
Merville Fire Protection District	26,500
Mervs Excavating	42,656
Mesich, T	17,870
Messier, C	27,676
Metchosin Forest Products	17,273
Metfor Management Co Ltd	39,862
Metri–Stan Services Ltd	34,846
Metropolitan Press Ltd	126,290
Meyer Horn & Associates	94,403
Meyer Resources Inc	14,999
Meyers Contracting Ltd, Kerry	27,580
Meyers Holland Motors Ltd	151,356
Meyers Trucking, L & H	36,812
Meyers, P D	34,567
Mica Grading	127,425
Mica Management Resources	170,902
Michael Air–Helicopter Charter	186,122
Michelin Tire (Canada) Ltd	49,776
Michell Excavating Ltd	12,256
Michiel, P	18,971
Mickelson, E	123,605

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Micro Com Systems Ltd	510,790
Micro Management Inc	362,936
Microage Computer Centres	204,039
Microage Computer Stores	12,259
Microcomp Consulting	70,150
Micromacc Systems Inc	87,742
Micromed Computing Ltd	37,614
Micromedia Ltd	33,954
Micromet Systems Inc	23,575
Microserve Business Computer Services	1,698,579
Microsoft Canada Inc	23,139
Mid Island Silviculture Ltd	459,191
Mid–Coast Projects Ltd	11,125
Mid–Mountain Excavating Ltd	36,668
Middleton Data Analysis Software & Services, I B	12,420
Middleton Ventures Ltd	47,751
Midland Vegetation Control Inc	75,498
Midline Contracting	37,314
Midvalley Construction Co	40,520
Midvalley Highway Maintenance Inc	13,107,874
Midway Chain Ltd	23,929
Midway Supply Ltd	10,796
Midwest Library Service	31,779
Miers, L O	28,381
Mike's Auto Towing	12,473
Mikes Village Green Service	13,017
Mikkelson Industries Ltd	26,402
Miko & Sons Logging Ltd	72,000
Mile Post Consultants Inc	13,665
Miles & Associates Ltd, M	104,030
Miles Canada Inc	89,603
Milestone Grading	53,675
Mill Bay Fire Protection District	280,270
Miller & Associates, Dan	17,546
Miller & Chevalier	117,879
Miller & Leonard Advertising & Public Relations Inc	12,453
Miller Contracting Ltd	8,054,071
Miller Contracting, Mervin	18,747
Miller, A	52,883
Miller, D R	50,600
Miller, R	18,730
Miller, R	48,600
Miller, R D	74,241
Millham, C	33,353
Millington, M S	16,098
Mills Trucking Ltd, Russell	31,034
Milson Contracting Ltd	640,673
Milton Ltd, J	22,271
Milton's Excavating Ltd	103,708
Miltons Movers	12,877
Minerva Research Ltd	12,000
Ming Court Hotel	33,099
Mini Landscaping	21,930
Minister of Finance of Manitoba	167,402
Minolta Business Equipment (Canada) Ltd	91,042
Minolta Copiers Alberta Ltd	170,162
Minolta Office Systems	69,129
Mircheff Autobahn Express, D	179,435
Mirkwood Ecology Consultants	65,639
Miskiman, B	11,981
Mission Hardware & Farm Supply Centre	12,256
Mission School District 75	80,632
Misty Acres	15,937
Mitchell Bay Contracting Ltd	30,069
Mitchell Fire Services	47,670
Mitchell Press Ltd	1,188,052
Mitchell Schuller & Dellow	44,417
Mitchell, B	11,481
Mitchell, G	92,861
Mitchell, R J	41,438
Mitchinson, R	62,971
Mitranic, V	103,883

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Mits Naga Photography	21,532
Miyazawa, J	33,611
Mizar Ventures Ltd	12,488
MJH Consultants Ltd	113,001
Mjolsness Logging	18,441
MLA Constituency Expenses	3,542,592
MLA Superannuation Fund	383,530
Mobil/Arc Welding	21,866
Mobile Climate Control Inc	50,372
Mobile Contracting Co Ltd	39,047
Mock & Associates Inc, T D	256,451
Modern Grounds Maintenance Ltd	77,849
Modular Bridge Systems	214,921
Moffatt Agency 1970, Jim	35,588
Mogas Sales Inc	19,801
Moh Creek Logging	701,012
Moha Placer Mines	97,819
Mohawk Data Sciences Canada Ltd	507,630
Mohawk Distribution Centre–Van	24,357
Mohawk Lubricants	58,659
Mohawk Oil Co Ltd	843,629
Moir, H	10,872
Mol, A	26,122
Molnar Logging, Tibor	10,964
Molony, R J, Dr	25,679
Momentum Management Group Inc, The	37,844
Monk Office Supply Ltd	1,201,140
Monk, R	16,985
Monolith Holdings Ltd	96,779
Monroe Bros Contracting Ltd	275,650
Monroe Holdings Ltd, D & E	53,663
Monroe, D	45,851
Monsanto Canada Inc	2,231,738
Montane Forest Consultants Ltd	20,821
Montgomery & Associates, G	48,139
Montgomery, M	15,780
Montie Lawn & Garden Ltd, John	31,498
Montjoy, D	21,043
Mooney & C Mooney, J	13,062
Mooney, J	19,944
Moonlight Auto Repairs	26,920
Moonlight Communications Ltd	22,478
Moore Business Forms & Systems Ltd	317,412
Moore Business Products Division	19,530
Moore Holdings, L	23,859
Moore Trucking, G & M	14,978
Moore, A	13,509
Moore, D	367,810
Moore, E	120,010
Moore, G	12,685
Moore, H	27,110
Moore, P	35,606
Moore, P	12,162
Moore, W	12,213
Moosehorn Trucking	132,519
Morahan & Aujla In Trust	42,433
Morben Construction Ltd, T R	14,229
Morch, A	17,850
Morel, D	14,250
Morgan & E Morgan, D	33,867
Morgan Inc, G C	51,304
Morgan Stewart & Co	17,287
Morgan, F	19,640
Morgan, M	22,317
Morgan, M	53,670
Morgans Plumbing & Appliance Ltd	21,622
Morice River Sand & Gravel	12,031
Morice River Transport Ltd	23,158
Moricetown Band Council	57,429
Morningdew Consulting Services Ltd	88,090
Morphy, W	34,801
Morris Contracting Ltd, Dennis	19,616

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Morris, D	60,062
Morris, G M	47,499
Morrison, B D	77,964
Morrison, D E	66,487
Morrison, H	27,162
Morrison, J	11,169
Morriss Printing Co Ltd	135,104
Morrow, D J J	25,455
Morrow, G	72,095
Morrow, M	22,327
Mort, R D	22,625
Mortimer, D	47,358
Mortimer, R	17,040
Morton Association, B G	39,500
Morton, G	66,507
Morton, S	87,751
Moser, E	42,286
Moses Construction, Gene	25,649
Mosher, T	29,753
Moskaluk, S	23,016
Mosterman, P & C	53,487
Motherwell Logging Ltd	34,169
Motion Specialties B C Ltd	35,995
Motion Works Inc	36,500
Motorcade	10,473
Motorola Canada Ltd	855,101
Motorways (1980) Ltd	14,527
Motorways Direct	17,778
Mount Begbie Machine Works Ltd	23,373
Mount Waddington Regional Hospital District	147,031
Mountain Equipment Co–Op	63,015
Mountain Fire Protection District	20,350
Mountain Heritage Trails	10,000
Mountain Land Management	18,967
Mountain Pacific Forestry Ltd	34,469
Mountain Reforestation Ltd	480,434
Mountain Top Reforestation Ltd	356,650
Mountain Valley Enterprises	110,065
Mountain Valley Forestry Ltd	24,843
Mountain View Electric Ltd	12,055
Mountain View Forest Nursery	132,768
Mountain View Parts Ltd	27,818
Movex Corp	15,454
Moving Expenses for Employees	3,751,600
Moyes, N	12,154
MPH Consulting Ltd	252,901
MPI Technology Inc	10,675
MPR Teltech Ltd	76,472
Mr Pin Man	10,150
Mroch, S	10,872
Mt Robson Adventure Holidays Ltd	57,235
Mt Seymour Resorts Ltd	211,961
Mt View Tree Service Ltd	26,055
MTS Computer Drafting	10,674
Mu Services Ltd	204,041
Mudlark Enterprises Ltd	13,405
Mudslide Contracting Ltd	90,224
Mueller Enterprises Ltd	19,297
Muir Cap & Regalia Ltd	10,404
Muir Communications Ltd	20,151
Mule Train 1987	20,812
Mulholland, D J, Dr	12,265
Mulligan, D L	37,840
Mullins, B	85,048
Multi–Com	732,570
Mumby, R B	12,738
Municipal Finance Authority of B C	27,771
Munkley, M E	28,392
Munro's Books	10,222
Munro, B	79,457
Munroe, D R	15,232
Murfitt, K	57,246
Murnane, C J	31,746
Murphy Stationery Co Ltd	98,152
Murphy, D	17,766
Murphy, R	32,843
Murray & Associates Ltd, F E	10,949
Murray Drilling Ltd	53,584
Murray Elevator	10,855
Murray's Automotive	14,549
Murray, G	25,349
Murtagh, J	30,113
Musketeer Enterprises Ltd	21,743
Muskwa Service	11,111
Mustang Engineered Technical Apparel Corp	32,376
Mustang Engineering & Construction Ltd	4,848,209
Muto Water Service	15,246
Myatt Trucking Ltd	58,858
Myers Trucking Ltd	37,758
Myers Woods Services	68,033
Myers, A	31,028
Myers, J	13,329
Myra Systems Corp	914,413
N & R Forest Management Ltd	123,604
N A D Products Ltd	19,622
N C R Canada Ltd	139,240
N C S Diagnostics Inc	45,102
N D Systems Ltd	595,484
N L Contracting Ltd	69,300
N M G Holdings Ltd	24,320
N R Motors Ltd	28,362
Nacey, B	29,193
Nadir Mapping Corp	262,327
Nadler Consulting Ltd	35,789
Nagati, P	31,537
Nagy, M	18,646
Nahanni Helicopters Ltd	325,366
Nairne & Associates Ltd, David	41,400
Nak'Azdli Development Corp	23,454
Nakamura, S	25,207
Nakazawa, K	39,729
Nakusp Agencies Ltd	22,403
Nakusp Petro Canada	18,859
Nalleweg, Hubert	34,062
Nanaimo Chrysler Ltd	75,648
Nanaimo Daily Free Press	22,352
Nanaimo Mister Tire Sales Ltd	10,366
Nanaimo Regional General Hospital	10,115
Nanaimo Regional Hospital District	1,030,516
Nanaimo School District 68	166,852
Nanaimo Shipyard (1985) Ltd	73,524
Nanaimo Yard Doctor Inc	59,038
Napa Auto Parts	20,613
Napier Co Ltd, Charles E	42,907
Naramata Irrigation District	65,007
Naso, S	33,777
National Business Systems Inc	49,382
National Computer Systems Inc	77,384
National Entrepreneurship Development Institute	20,000
National Fire Control	305,203
National Pagette Ltd	265,511
National Research Council	14,315
National Seminars of Canada Ltd	38,328
National Wholesale Clothing Ltd	32,612
Native Court Workers & Counselling Association of B C	19,329
Nature Trust of B C, The	467,470
Nav Air Charter Inc	50,335
Navair Ltd	45,132
Nawitka Renewable Resource Consultants Ltd	44,325
Naylor, B	43,940
Nazko Indian Band	30,350
Nazko Logging	210,334
Neal's Nanaimo Chrysler	29,074
Neale Bros Transfer Ltd	15,629
Nearctic Zoophiles Inc	13,690
Nechako Northcoast Construction Services	379,054
Nechako Reforestation Services Ltd	571,228
Nechako School District 56	75,389
Nechako Trading Co	10,913
Nedco	89,048
Neechanz Logging	35,242
Neelco Construction (1986) Inc	3,908,011
Neff, B	29,160
Neid Enterprises Ltd	14,793
Neill, E L	12,950
Neill, W	34,328
Neills Mining Co	10,000
Neilson, W	10,539
Nelson & Associates Inc, P	20,727
Nelson Canada	837,774
Nelson Chrysler	32,569
Nelson Daily News	28,176
Nelson District Community Resources Society	45,404
Nelson School District 7	59,047
Nelson, C	11,641
Nelson, D	32,270
Nelson, William R	111,986
Nelsons Linen Supply	13,043
Nenalta Environmental Services Corp	58,305
Nenasheff, P	11,994
Neptune Food Suppliers Ltd	41,537
Nesbitt & Associates Design	112,492
Nesbitt, J	10,126
Neslo Sales Corp	57,249
Nesmith, W	12,268
Netherlands Overseas Mills	568,797
Neubauer Trucking Ltd	35,682
Neufeld & Associates Editorial Services Ltd	38,028
Neufeld Trucking Ltd, Tom	12,958
Neva Contracting, S	17,097
Neville Crosby Industries	124,006
Neville, J	14,021
New Age Electronics	40,302
New Age Forest Services	62,135
New Era Software Products Inc	82,472
New Forest Contractors Inc	383,267
New Leaf Computer Publishing & Printing Corp	13,467
New Start Lubrication Specialties Inc	24,730
New World Harbourside Hotel	16,304
New World Land Management	52,000
Newbeck Design, Nicholas	10,869
Newbeck, N	19,241
Newbury, M V M	13,125
Newell & Associates, John M	14,735
Newell, G J	32,004
Newell, J	30,930
Newell, T	26,662
Newman & B Newman, G	25,548
Newman Engineering Ltd	26,147
Newport Marketing & Communications Inc	17,709
Newson, Paul S	48,272
Next Generation Reforestation Ltd	231,473
Nexus Informatics Ltd	699,413
Ngan, P, Dr	40,167
Niagara Institute, The	26,892
Nichol Contracting, Jim	46,429
Nicholls Distributors Inc, R	29,801
Nichols, S	18,295
Nicholson Travel, Tony	10,540
Nickel, S	24,991
Nicola Ranch Ltd	55,800
Nicolson, D	24,974
Nielsen, F	20,271
Nielsens Excavating	35,974
Nilex Geotechnical Products Inc	81,696
Nilsen Realty Research Ltd	59,883
Nine Sierra Holdings Ltd	38,735

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Nisbet, B	13,486
Nisga'A School District 92	65,001
Nisga'A Tribal Council	35,666
Nishimura, D	19,198
Nitikman, S	10,221
Nixon Public Affairs, J	30,668
Nixon Wenger & Co	65,281
Nixon, S	45,478
Nlaka'Pamux Tribal Council	18,525
No Middleman Spacing	70,684
Noble & Associates, K	91,249
Noble Financial Corp	19,312
Noble, B	19,000
Noble, E	44,733
Noble, J	10,104
Noble, L	38,058
Nodes Construction Ltd, H F	283,399
Nohels Logging Co Ltd	356,457
Nomag Service	33,963
Noone, J A, Dr	11,122
Nor–Mar Industries	81,555
Nor–West Excavating Ltd	27,548
Noramco Wire & Cable Co Ltd	17,404
Noran Printing Ltd	12,818
Noranda Mines Inc	11,000
Norberg Motors Ltd	45,251
Norbroc Service Ltd	14,301
Norcon Contracting	59,800
Nordic Appliance Service	13,197
Nordic Group International	13,410
Nordic Laboratories Inc	27,359
Nordic Log Homes	19,585
Nordli Construction Ltd	51,291
Nordstrom, C	25,919
Norecol Environmental Consultants Ltd	104,815
Norex Leasing Inc	35,993
Norman Trucking Ltd, Reg	30,698
Norman, C	22,925
Norms Backhoe & Excavating Ltd	363,709
Norms Truck & Loader Service	67,040
Norpac Commercial Inc	10,413
Norroadco Enterprises Ltd	8,080,347
Nortech Forestry	38,344
North & West Vancouver Emergency Program	13,291
North American Airlines	38,128
North Cariboo Air	113,078
North Cariboo Flying Service Ltd	301,922
North Cedar Waterworks District	85,105
North Central Equipment Sales Ltd	56,806
North Coast Road Maintenance Ltd	5,328,978
North Contracting, The	28,543
North Country Appraisals (1985) Ltd	48,102
North Country Insurance Agencies (1975) Ltd	24,818
North Croydon Trucking	14,283
North Island Gazette Ltd	10,003
North Island Insurance Services Ltd	22,021
North Island Rockpro Inc	35,295
North Okanagan Regional Hospital District	518,850
North Road Esso Service	36,290
North Rock Ltd	1,055,229
North Shore News	11,793
North South Travel	14,816
North Star Motors Ltd	20,167
North Star Range Project	25,012
North Vancouver School District 44	38,910
North West Geomatics Ltd	899,437
North West Sack Co	16,091
North West Services	33,810
North–West Bindery Ltd	79,608
Northburn Printers & Stationers Ltd	352,909
Northcote, T G, Dr	37,000
Northcountry Insurance Agencies (1975) Ltd	13,495
Northern Cariboo Holdings & Management Inc	289,404
Northern Computer Inc	37,549
Northern Court Ink Corp	22,696
Northern Drugs–Smithers	20,584
Northern Forest Management	69,110
Northern Hardware & Furniture Co Ltd, The	17,839
Northern Husky	11,435
Northern Interior Fastfrate Ltd	11,599
Northern Interior Vegetation Management Association	22,970
Northern Lights College	18,088
Northern Mapping Inc	16,400
Northern Metalic Sales (Ft Nelson) Ltd	13,341
Northern Mountain Helicopters Inc	4,590,711
Northern Native Broadcasting	25,410
Northern Piledriving Ltd	20,655
Northern Rock Products Ltd	1,499,473
Northern Signs & Screen Prints	15,239
Northern Sun Developments Ltd	15,605
Northern Thunderbird Air Ltd	454,996
Northern Vancouver Island Salmonid Enhancement Association	124,156
Northern Warehouse Equipment Ltd	33,320
Northgate Terminals Ltd	26,407
Northland Agency Ltd	32,732
Northland Appraisals (1979) Ltd	12,700
Northland Communications Ltd	10,645
Northland Park Service Ltd	94,067
Northland Plymouth Chrysler Ltd.	123,508
Northland Road Service (Quesnel) Ltd	6,549,467
Northland Road Services Ltd	10,097,929
Northland Trailer Movers Ltd	32,115
Northlands Group	48,619
Northridge Petroleum Marketing Inc	17,479
Northrock Industries Ltd	54,113
Northside Steel Fabricators Ltd	173,081
Northtown Auto Clinic	14,319
Northward Air Ltd	24,817
Northwest Community College	73,792
Northwest Digital Ltd	905,658
Northwest Evaluation Association	20,547
Northwest Hydraulic Consultants Ltd	58,406
Northwest Laboratories Ltd	131,481
Northwest Marine Technology Inc	10,928
Northwestel Inc	80,075
Northwestern Contracting Ltd	263,325
Northwood Pulp & Timber Ltd	7,810,185
Norton Contracting, Keith	70,562
Norton Custom Bulldozing, Russell	37,381
Nortrax Holdings Ltd	14,378
Norwest Labs	27,515
Norwich Eaton Pharmaceuticals Inc	46,166
Notlih Investment Ltd	18,079
Nouch Welding Ltd	14,021
Nova Pole International Inc	497,170
Novacorp Consulting Inc	14,300
Novair Courier Ltd	29,402
Noval Enterprises	33,805
Novatec Consultants Inc	84,380
Novopharm Ltd	61,620
Novus Windshield Repair	28,470
Now Newspapers Ltd	20,244
Noya Systems Corp	48,824
NRG Computer Systems	13,912
Nu–Road Contracting Ltd	9,970,591
Nu–Tec Ventures Inc	110,870
Nu–Vue Exteriors Ltd	19,835
Nuforest Consulting Ltd	54,203
Nugrowth Industries Ltd	238,081
Nussbaum, A	39,883
Nutec Training Ltd	27,410
Nutricon Forest Consulting Co	17,984
Nutt, T R	13,104
Nuxalk Band Council	50,351
Nyberg, H J	17,731
Nygaard, V	24,208
Nykwist, I	17,732
O E M Battery Systems Ltd	16,142
O K Heli–Cropper International Ltd	22,638
O K Tire (Penticton) Ltd	18,935
O K Tire Store (Smithers)	15,672
O K Welders Supplies Ltd	28,341
O T H G Distributors	89,811
O'Brian, P	23,805
O'Brien Road & Bridge Maintenance Ltd	2,267,985
O'Brien, D, Dr	17,285
O'Connor Chrysler	37,692
O'Donnell Forestry Services	35,062
O'Hanley, V	19,210
O'Keefe, B	39,375
O'Neal, D	23,108
O'Neill, J	61,018
O'Neills Chevrolet Oldsmobile Ltd	101,293
O–Two Systems International Inc	45,026
Oak Bay Beach Hotel	10,634
Oakdale Consulting Services	38,705
Oasis Information Systems	53,188
Oborne, N	70,304
Ocean Construction Supplies Ltd.	291,355
Ocean Falls Improvement District	35,692
Ocean Graphics	24,794
Oceanside Holiday Ltd	130,673
ODC Exhibit Systems Ltd	174,950
Oddy Construction Ltd	16,198
Oddy Drilling Ltd	32,686
Odin Industries Ltd	663,714
Odine Contracting, Doug	318,694
Odonnell, O	81,343
Office Assistance	256,338
Office Assistance (Canada) Ltd	319,920
Office Automation	221,290
Office Essentials Inc	219,731
Official Court Reporters	24,709
Ofis Services	11,077
Ogenski, A	10,334
Ogg & Associates, S G E	20,679
Oglow Enterprises Ltd	39,637
Ogston, L	14,827
Ohashi Bros Logging Ltd	45,189
OHS Computer Applications Ltd	35,201
Oikos Ecological Consultants	67,630
Okanagan Aggregates Ltd	5,450,183
Okanagan Basin Water Board	25,208
Okanagan College	24,335
Okanagan Fertilizer Ltd	99,178
Okanagan Fire Services	15,576
Okanagan Market Place Society	38,672
Okanagan Regional Library District	673,901
Okanagan Trucking	43,626
Okanagan Venture Park Services	16,937
Okanagan–Similkameen Regional Hospital District	459,014
Oianski, P	18,900
Old Country Shoes	83,782
Olies Trucking Inc	12,571
Olifkey, M	45,414

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Olinyk, E	42,068
Oliver & C Knusel, L	11,568
Oliver & Giltrap Reforestation Ltd	467,050
Oliver Fire Protection District	48,000
Olivetti Canada Ltd	68,095
Oloman, M	34,712
Olsen & M McKenzie, G	42,453
Olsen Ltd, J C	235,010
Olsen, J	12,975
Olsen, S	10,718
Olson Contracting, Ken	54,600
Olson Trucking Ltd, Jim	58,805
Olson Trucking, Ken	63,872
Olson, H	10,940
Olson, L	19,023
Olsten of Vancouver	24,225
Olympic Computer Systems Corp	120,327
Olympic Excavating	46,743
Olynyk & Sons Ltd, S	43,679
Olynyk, K	10,675
Omara & Ryan Ltd	27,536
Omega Communications Ltd	120,918
Omega Design	14,651
Omega Forestry Ltd	10,802
Omega Research & Evaluation	12,000
Omineca Aggregate Ltd	497,827
Omineca Insurance Services Ltd	46,988
Omni Data Supply Ltd	191,084
Omni–Script Services Ltd	511,415
On Site Group	12,513
On–Line Projects Ltd	87,451
One Stop Office	14,147
One–Write Accounting Systems Ltd	22,663
Oneill, W D	26,563
Onions Holdings Ltd, D	66,276
Online Computer Connections	16,570
Opac Construction Ltd	170,057
Open Learning Agency	46,278
Ophus Trucking, S V	18,916
Oppenheimer & Associates, David	83,096
Optical Storage Systems Inc	11,358
Optimal Environments Inc	11,846
Oracle Corp Canada Inc	381,438
Oracle Systems Inc	211,882
Oram Financial Consultants	40,385
Orca Air (1987) Ltd	68,585
Orca Air Ltd	18,112
Orca Consulting Group Inc	390,918
Orca Stationers Ltd	156,275
Orchard, S A	16,997
Ore Roofing & Sheet Metal Ltd	10,660
Oregon State University	19,261
Orenda Forest Products Ltd	342,249
Orenda Logging Ltd	19,202
Organon Canada Ltd	158,024
Organon Teknika Inc	23,564
Ormheim, E M	34,763
Orom Consulting Ltd, H	86,521
Orourke, P	19,612
Orr, J	13,256
Orris Burns	46,687
Orsetti Contracting Ltd, R C	38,675
Ortho Diagnostic Systems	35,603
Ortho Pharmaceutical (Canada) Ltd	1,171,700
Osborne, R K	14,302
Osborne, V	21,513
Osler Systems Management Inc	12,983
Osoyoos Rural Fire Protection District	22,336
Osprey Silviculture Operations Ltd	16,130
Other Brothers, The	25,760
Oto Hearing Products Ltd	25,786
Otter Lease Ltd	32,301
Otteson, R	14,489
Otto, L	22,860
Outboard Marine Corp of Canada Ltd	11,757
Outdoor Recreation Foundation of B C	677,082
Outland Reforestation Inc	31,425
Ove Linder Manufacturing Ltd	106,538
Overland Freight Lines Ltd	29,826
Overland Trucking	21,508
Oversea Courier Service (Canada) Ltd	16,207
Overseas Operations–Place Canada Tokyo	650,000
Overwaitea Foods	471,380
Oweekeno Band Council	58,831
Owen Bird	15,903
Owen Cowling & Co	11,029
Owens Trucking, J	64,819
Oxbury Trucking, John	11,545
Oxbury Trucking, Les	10,505
Oxbury, J	22,227
Oxford University Press	115,042
Oxley, L	23,325
Oyama Fire Protection District	37,630
P & B International	21,609
P & G Contracting	66,165
P & M Personnel Services	13,202
P & V Contracting	127,185
P & W Excavating Ltd	39,340
P A C E Surveys Inc	341,969
P A Research Consultants Ltd	42,490
P G Construction Ltd	50,601
P G Hi–Tech Consultants Ltd	59,379
P G Leisure Time (1984) Ltd	60,627
P G Lift Truck Service Ltd	30,871
P G Lite Express Ltd	17,475
P G Office Equipment Ltd	14,683
P G Surg–Med Ltd	12,707
P I P Retail Systems Inc	90,805
P J H Computers Plus Ltd	21,942
P J Novelty Co Ltd	21,351
P M L Exhibit Services	62,500
P R A Manufacturing Ltd	18,552
P R M Contracting Ltd	39,328
P R S Professional Recording & Reporting Services Ltd	88,195
P R Tru Mix Ltd	26,870
P S D Trauma Tech Intl Inc	11,840
P S Imagineers Inc	74,107
P S Logging	48,863
P S Printers Supply Western Ltd	21,158
P S Traffic Control	17,260
P/Daum Information Services Inc.	10,611
Pace Consultants Inc, The	11,115
Pacific Alignment	10,141
Pacific Analytics Inc	250,471
Pacific Applicators	50,545
Pacific Avionics & Instruments Ltd	31,101
Pacific Blasting Co Ltd	40,224
Pacific Bluestar Ambulance Services Inc	11,776
Pacific Bolt Manufacturing (1988) Ltd	30,691
Pacific Building Maintenance Ltd	13,191
Pacific Business Equipment Ltd	137,252
Pacific Coast Electronics Ltd	74,058
Pacific Coast Excavating Ltd	29,272
Pacific Coast Savings Insurance Service Ltd	34,338
Pacific Coast Staging	15,739
Pacific Coastal Airlines Ltd	57,701
Pacific Consultants & Services Ltd	34,833
Pacific Court Bailiff Execution Services Inc	25,467
Pacific Data Systems	11,922
Pacific Dodge Chrysler Ltd	72,731
Pacific Edge Publishing & Media Services Ltd	145,883
Pacific Educational Systems Corp	25,000
Pacific Emergency Packs & Equipment Inc	25,620
Pacific Equipment Co	66,142
Pacific GMC Ltd	82,671
Pacific Health Care Supply Ltd	26,085
Pacific Industrial Scale Co Ltd	21,927
Pacific Information Management (Canada) Inc	20,000
Pacific Inland Resources Ltd	47,095
Pacific Integrated Handling	263,669
Pacific International Mapping Corp	851,518
Pacific Liaicon Ltd	344,327
Pacific Manuwrite Inc	56,248
Pacific Marine Training Institute	20,686
Pacific National Exhibition	52,157
Pacific National Leasing Corp	26,412
Pacific Northwest Removal Service Ltd	98,053
Pacific Partners	84,398
Pacific Phytometric Consultants	79,045
Pacific Plants	390,783
Pacific Press Ltd	463,536
Pacific Regeneration Technologies Inc	8,011,992
Pacific Ribbon & Carbon Co	277,008
Pacific Rim Cruise Association	10,000
Pacific Rim Helicopters Ltd	722,003
Pacific Rim Info–Search Corp	41,975
Pacific Rim Media Inc	45,804
Pacific Rim Polytech Corp	81,842
Pacific Rim Reporting Inc	17,543
Pacific Screenprint Inc	16,408
Pacific Site Concrete Ltd	188,000
Pacific Soil Analysis Inc	27,842
Pacific Synthesis	56,259
Pacific Textiles Ltd	38,271
Pacific Warehouse Equipment Ltd	19,491
Pacific Western Helicopters	96,597
Pacific–Rim Education Services Inc	188,510
Pacrim Services	50,915
Padata	209,852
Paddy's Falling Contractors Ltd	253,053
Pagdin, M	23,153
Page, L	21,841
Page, N	14,384
Pagel, K	20,537
Paine & Associates Ltd, J R	17,995
Pal Industries	40,590
Pal, S	29,466
Paladino, D	17,246
Palaeogeos	21,547
Paler Court Reporting, J S	20,180
Paler, J	13,964
Palfy Holdings Ltd	21,375
Palmer Jarvis Advertising	563,169
Palmer, J	37,814
Palmer, J	75,393
Palowna Orchards Ltd	29,850
Pam–Co–Dan Trucking Ltd	94,697
Pamap Technologies Corp	612,050
Pan Pacific Conference Designers	92,318
Pan Pacific Vancouver Hotel	51,137
Pan West Video Marketing System Ltd	27,727
Pan–Pacific Systems Corp	44,818
Pan–West Video Marketing Systems Ltd	11,555
Panel Products	21,393
Pangco Electronic Services	13,738
Pannell Kerr Forster Inc	21,170
Pannell Kerr MacGillivray	77,084
Panvideo Productions	33,515
Papyrus Printing Ltd	18,844
Par Four Trucking Inc	19,807
Par Terre Design	50,120
Paradigm Resources Ltd	44,280

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Parallel Construction	110,516
Paramount Air Ltd	277,271
Pardy, J W	50,274
Parfitt, C	26,043
Parish, R	65,723
Park Ambulance Service Ltd	10,461
Park–Lake Hotel	15,875
Parke Davis Canada Inc	46,568
Parke, A	52,439
Parker Motors Ltd	11,656
Parker Pile Driving Ltd, D L	11,901
Parker, G	24,350
Parkin, D	11,565
Parkin, J	15,000
Parkinson, E	23,974
Parks Maintenance Charges	1,089,868
Parksville Chrysler Ltd	26,708
Parlee McLaws	35,588
Parliament, R	13,351
Parr, John	17,652
Parrott & Braid Insurance Agencies Ltd	43,932
Parrott, B	20,029
Parson Aviation	13,163
Parson, G E	45,482
Parsons Moving & Storage Ltd	52,320
Part III Contracting Ltd	14,625
Partridge Trucking Ltd, Ray	11,114
Paruk, M B	44,208
Pas Lumber Co Ltd, The	737,636
Pascoe, D	28,809
Pasiciel, R	12,996
Pastiche Productions Ltd	32,027
Patchett, J	52,206
Patenaude, G	34,472
Paterson & Associates, M Bruce	17,810
Paterson, J	19,595
Paterson, L	11,679
Paterson, R	18,358
Paterson, S B	31,916
Pathocon Consulting	218,686
Pats Backhoe Service	13,291
Patten MacDonald & Crabtree	48,675
Patten, A	11,748
Patterson, J	16,050
Patterson, R H, Dr	20,982
Pattison Lease, Jim	20,544
Pattullo Moving & Storage Ltd	23,323
Paul, A	48,861
Paulette & F La France, R	28,576
Pauls Bulldozing Ltd	51,639
Paulson, R	95,121
Pavelek & Associates Ltd	18,104
Pavement Management Systems Ltd	95,900
Pavlis Trucking, Rick	38,751
Paxman, M	15,800
Pay Less Gas Co (1972) Ltd	113,029
Paydirt Productions Ltd	42,200
Paymaster Checkwriter Ltd	10,145
Payment of Taxes	275,082
Payne, D	35,083
Payne, K	10,058
PBK Engineering Ltd	187,485
PBSC Computer Training Centres.	22,980
PCC Pixelart Computers Centre Ltd	99,604
Pcfix	27,355
PDC Technology Corp	219,738
Peace Country Color Photo Ltd	10,877
Peace Country Maintenance Ltd	12,992,416
Peace Country Rentals & Sales Inc	12,743
Peace Dozing & Contracting Ltd	14,589
Peace Helicopters Ltd	72,579
Peace Moving & Storage Ltd	52,346
Peace Park Management	109,184
Peace River Block News Ltd	15,399

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Peace River North School District 60	117,055
Peace River Regional Hospital District	747,331
Peace, R	43,853
Peachland Transfer Ltd	24,478
Peacock Logging Ltd	16,750
Pearce & Co	31,206
Pearce, C	32,859
Pearce, I	12,301
Peariso Aviation Parts Service	101,430
Pearlman & Lindholm	102,825
Pearlman, P	12,991
Pearson Excavating Ltd	339,167
Pearson Landclearing, H	13,425
Pearson, B L	11,224
Peat Marwick Ltd	31,727
Peat Marwick Stevenson & Kellogg	650,274
Peat Marwick Thorne	949,980
Pechet, K	10,544
Peck, C	19,649
Peck, E R	170,934
Pedersen, C	25,046
Pederson & V Pederson, P	34,970
Pederson, K	11,355
Peebles Contracting, Bob	51,500
Peel, P	28,805
Peepre & Associates, J S	21,752
Peerless Ltd, E B	10,463
Peerless Printers Ltd	49,444
Pegusch, J M	29,315
Pelagic Pacific Industries (1974) Ltd	24,919
Pell Business Equipment Ltd	47,357
Pelton Reforestation Ltd	1,732,149
Pemberton Helicopter Services Ltd	866,033
Pemberton Valley Dyking District	42,007
Pemberton Valley Golf & Country Club	73,723
Pen D Holdings & Valley First Credit Union	49,729
Pender Communications	28,000
Pender Harbour Fire Protection District	87,034
Pender Holdings Ltd	58,258
Penfor Consulting Ltd	195,672
Peninsula & Bay Lands Ltd	12,630
Peninsula Transport Ltd	11,079
Penion (Canada) Ltd	14,955
Penner & Sons Construction Services	50,188
Penner, A	25,875
Penner, B	57,137
Penners Construction Ltd	25,298
Pennington, J R	62,170
Penny Contracting Ltd	55,753
Pennywise	12,174
Penonzek, L	28,206
Penticton Gravel & Excavating Ltd	56,557
Penticton Herald	19,989
Penticton School District 15	168,507
Penty, R	27,299
Pereboom, D	172,175
Peregrine Instruments & Monitoring Inc	157,004
Peregrine Press	19,800
Peregrine Specialty Computer Products	21,095
Pereira, R E	23,050
Peric, S L D	18,277
Perley Contracting, G L	15,981
Perma Tubes Ltd	11,211
Perrin Emerson Enterprises	36,704
Perrin Forestry Facilities Ltd	34,918
Perrin Reefers Ltd	21,420
Perry, M	30,851

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Personnel Department, The	38,282
Petch & Associates Management Consultants Ltd	31,408
Petch Contracting Ltd, L & D	205,577
Petch, H E	13,500
Peterat, L	18,540
Peters Bros Paving (1981) Ltd	13,639,793
Peters, J G	14,303
Peters, K	11,508
Peters, T A	25,902
Petersen Group Inc, E J	33,238
Peterson Contracting	206,039
Peterson Group, The	14,250
Peterson, D G	20,160
Peterson, K W	71,898
Peterson, W	27,145
Petrie, M S	63,810
Petro–Canada Inc	3,197,606
Petro–Canada Products	333,217
Petro–Canada Resources	201,953
Petro–Canada Service Centre	13,620
Pettie, M	43,660
Pfizer Canada Inc	18,389
Pharmacia Canada Inc	21,662
Pharmasave Vedder 128	23,083
Phero Tech Inc	372,370
Philips Electronics Ltd	61,611
Phill, J	10,636
Phillip, M	22,025
Phillips & A Phillips, D	11,718
Phillips & E Phillips, T	12,638
Phillips Contracting, Russ	25,534
Phillips Excavating Ltd, Gordon	162,018
Phillips Trucking, Lawrence	24,059
Phillips Trucking, R N	14,000
Phillips, A	50,102
Phillips, K	10,659
Phillips, N E	10,163
Phillips, R J	62,099
Philpot Forestry Services (1977) Ltd	20,023
Philpott & E Philpott, Estate of C	57,507
Phils Contracting	389,936
Phils Trucking	10,090
Phoenix Ambulance Services	51,568
Phonic Ear Ltd	86,234
Photon Communications	12,491
Phye Bulldozing Ltd, Dennis	12,623
Picea Forestry Service Ltd	60,014
Picha, R	37,063
Pickell Construction Ltd	1,513,930
Picker International Canada Inc	77,880
Pickseed Canada Inc	106,261
Pickthorne, S	39,233
Pidherny Contracting Ltd	169,412
Pietila Contracting, Bill	65,846
Pilon Contracting, Delmar	15,646
Pilon, P	54,577
Pilot–West Productions Ltd	130,871
Pinchin Harris Holland Associates Ltd	11,181
Pine Tree Services	50,680
Pine Valley Enterprises Ltd	10,935
Pineridge Paving Ltd	315,813
Pineview Contracting Ltd	32,375
Pinion Enterprises Ltd	23,580
Pinkertons of Canada Ltd	48,031
Pinpoint Contracting Ltd	31,634
Pinsky, H	29,493
Pioneer Envelopes Ltd	284,602
Pioneer Garage Ltd	18,399
Pioneer Inn	13,219
Pip Enterprises Inc	50,803
Pip Printing	10,012
Pipe & Piling Supplies (B C) Ltd	31,820
Pipes Business Systems Ltd, J R	272,750
Pirozek, M C	23,736
Pistak, K	10,197

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Pistell Contracting, Al	24,981
Piteau Associates	51,485
Pitney Bowes	629,408
Pitt, K	46,394
Pitt, T	13,144
Pittman Asphalt Co Ltd	211,690
Pixelart Computers	84,146
Pixsell Industries Ltd	13,163
Placer Dome Inc	17,868
Placer Ventures Internationale	63,816
Placsko's Rental	45,539
Plantasphere Projects Ltd	19,574
Plante & M Hebert, M	17,643
Plateau Forest Services	90,407
Plater, A	14,045
Plath, T	18,371
Playtech Distributors Inc	11,852
Plazer Contracting Ltd	366,747
Pletz, D	17,859
Plimley Chrysler Dodge	66,640
PML Microbiologicals	36,818
Pocock, K L	10,127
Point Four Systems Inc	33,548
Point Holmes Enterprises	43,385
Point Hope Shipyard Co Ltd	212,773
Points West Heritage Consulting Ltd	29,023
Poje, T	34,008
Polar Forest Industries	21,021
Polar Sea Research Ltd	39,513
Polaris Inflatable Boats Ltd	19,707
Policynet Communications Ltd	81,495
Pollock Contracting	25,628
Polycrete Restorations Ltd	194,143
Ponderosa Forestry Consulting	47,661
Ponderosa Forestry Services	18,496
Pool, P D	37,847
Poole, C	11,491
Poole, C R	40,047
Pope & Talbot Ltd	1,022,873
Pope, D B	11,809
Pope, D J	31,817
Poriz Enterprises Ltd	40,033
Port Hardy Bulldozing Ltd	315,609
Port Hardy Insurance Services Ltd	28,059
Port Hardy Marine Services Ltd	11,202
Portables ODC Exhibit Systems Ltd, The	29,005
Porteous, L	65,601
Porter Ramsay	81,980
Porter, M	21,463
Portico Insurance Services (B C) Ltd	19,862
Postage	12,763,209
Postill & Sons Ltd, R E	10,651
Potentials Management Consulting	10,400
Potlatch Arts Ltd	17,364
Potter, J	15,470
Pottinger, E	14,335
Poulin & Associates, V A	51,893
Pounder Emulsions' Operations Ltd	1,372,452
Powell & B McKirdy, D	12,150
Powell Air Ltd	50,854
Powell River Regional Hospital District	184,524
Powell River School District 47	89,425
Powell Trucking, Dennis	33,381
Powell, J	11,621
Powell, S A	15,942
Power & Associates, R C	53,113
Power, J A	22,807
Powertech Labs Inc	35,750
Pownall, J	20,278
Pownall, L	198,787
Pozzobon, A	31,787
PR Plus	64,949

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Practical Tree Improvement Research Services Ltd	277,413
Praetorian Security Inc	309,395
Pratt & Whitney Canada Inc	204,122
Pratt, B	28,684
Pratt, S	16,211
Praxis	227,033
Praxis Management Ltd	22,155
Pre–Con Products (1989) Ltd	12,128
Precise Color Processors Ltd	28,534
Precision Civil Installations Ltd	294,443
Precision Consulting Ltd	55,203
Precision Helicopters Ltd	14,434
Precision Industrial Contractors Corp	2,507,595
Precision Welding & Fabrication	19,247
Premier Air Ltd	40,300
Premier Envelope (B C) Ltd	103,222
Premier Propane Inc	59,671
Premiere Verbatim Reporting Ltd	12,913
Premo Plastics Engineering Ltd	18,641
Prentice–Hall Canada Inc	1,057,852
Prepared Media Laboratory	16,481
Pressed Metal Products Ltd	38,310
Preston Contracting Ltd, P	490,263
Preston, K	10,115
Prettys Timber Co Ltd	99,899
Price & Markle Equipment Ltd	19,912
Price Bros Contractors Ltd	526,708
Price Construction Ltd, J W	385,114
Price Daxion	608,290
Price Waterhouse	261,376
Price Waterhouse Ltd	16,632
Price Waterhouse Management Consultants	276,732
Price's Lock & Safe Ltd	21,097
Price, J	25,354
Price, M	23,937
Priestley & Assosicates Inc	14,126
Prime Computer of Canada Ltd	138,676
Prime Copy Office Systems Ltd	13,802
Prime Personnel Inc	218,705
Prince Arthur Advertising	12,623
Prince George Activator Society	119,764
Prince George Motors Ltd	41,805
Prince George Native Friendship Centre	127,351
Prince George Pilot Car & Traffic Control Services	81,694
Prince George Regional Hospital	21,472
Prince George School District 57	60,319
Prince George Security Patrol Ltd	12,874
Prince George Wood Preserving Ltd	78,261
Prince Rupert Daily News	13,630
Prince Rupert Properties Investment Ltd	19,139
Princeton Wood Preservers Ltd	25,831
Pringle, K, Dr	45,718
Prins Greenhouses Ltd	29,368
Printcraft of BC Ltd	33,267
Printech Equipment	24,381
Priority Posture Systems	10,370
Prism Helicopters Ltd	65,535
Prismold Consulting	100,608
PRM Resources Ltd	64,256
Pro Carry Systems International Inc	21,218
Pro Pile Inc	79,809
Pro Steel Erectors Ltd	60,863
Pro–Tec–Tion Garments	24,958
Pro–Tech Forest Resources Ltd	187,942
Producers Workshop	20,227
Production Line	12,300
Professional Components Ltd	93,657
Professional Environmental Recreation Consultants Ltd	49,941
Professional Native Women's Association	10,000

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Progressive Ventures Ltd	20,000
Project Management Services	22,679
Project Medical Services Ltd	89,546
Pronk, M B	21,152
Prop & Track Recreation	13,056
Proppe Excavating, Harry	34,852
Prospect Equipment (1983)	135,732
Prospect Equipment Contracting	12,507
Prostar Enterprises Ltd	68,748
Protech Surveys Ltd	25,025
Protect–Orr Alarm Services Ltd	36,424
Protective Apparel Inc	41,716
Prototype Communications	25,298
Proulx, G C	20,313
Provan Computer Services	33,496
Provident Ventures Corp	15,134
Province of B C Public Trustee	474,766
Province, The	28,659
Province–Wide Communications Ltd	85,264
Provincial Election Expenses	13,650
Provincial Emergency Program Sundry Expenses	337,674
Provincial Emergency Program Travel	12,386
Provincial Treasurer of Alberta	66,414
Prowse, D C	79,947
Pruner, D	18,100
Prysiazniuk, N N	37,768
Prytula, W	15,188
Psymac Consulting	40,791
PTI Group Inc	27,644
PTI Porcelain Technologies Inc	59,605
Public Legal Education Society	40,325
Public Service Long Term Disability Fund	11,758,955
Public Service Superannuation Fund	87,507,447
Public Service Superannuation Pension Fund	6,596,439
Public Strategies Inc	39,053
Pukacz, G	131,244
Pumps & Power Ltd	32,882
Purcha & Son Ltd, Murray	17,764
Purchases From Inmate Work Programs	234,340
Purchasing Commission Warehouse	376,682
Purdy, C C	25,952
Purewal, I	11,196
Purmal Contracting, Norm	179,584
Purolator Courier Ltd	806,295
PWP Pacific Wrap N Pack	22,721
Pye & Sons Excavating Ltd	61,467
Pylatiuk, C	66,075
Pyne, M	20,453
Pysden, R B	53,903
Q L Systems Ltd	20,501
Q S Systemsmiths Corp	97,241
Q S Systemsmiths Management Associates Ltd	55,920
Qed Public Consultation Ltd	33,231
QMS Canada Inc	56,608
Quadra Construction Co Ltd	23,279
Quadra Printers Ltd	12,670
Quadra Travel 1976	60,763
Quadra–Matix Solutions Corp	666,352
Quaedvlieg, R	19,926
Quai Construction Ltd	108,490
Qualichem Industrial Products Ltd	10,316
Qualicum College Inn	14,527
Qualicum School District 69	51,792
Quality Drafting Services	146,523
Quantz, E	109,811
Quartech Systems Ltd	1,846,637
Quartz Contracting	40,026
Quay West Automotive Ltd	14,780
Quay Words Ltd	42,929

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Queale Electronics Ltd	23,426
Queen's University	29,327
Queensway Auto Body Ltd	29,065
Quennell, S	28,735
Quesnel Grading Ltd	16,846
Quesnel Hiab Service Ltd	96,359
Quesnel Moving & Storage (1989) Ltd	12,591
Quesnel School District 28	139,696
Quest Communications Ltd	38,931
Quest Contracting Ltd	372,295
Questor Systems	31,528
Quick Beam Ltd	335,304
Quick Silva Forestry Ltd	56,018
Quickscribe Services Ltd	43,593
Quietwood Logging Ltd	125,966
Quigley Contracting Ltd	57,880
Quilchena Cattle Co Ltd	120,000
Quill Services	58,943
Quilt, R	12,736
Quinsam Excavating Ltd	42,829
Quoin Development Ltd	47,556
R & A Silviculture	374,431
R & B Contracting	48,589
R & B Enterprises	74,778
R & D Cracksealing Services	24,600
R & E Paving (1975) Ltd	32,299
R & G Trucking	12,025
R & J Excavating Ltd	42,866
R & O Contracting Ltd	19,917
R & R Bulldozing Ltd	121,908
R & R Data Systems Inc	45,623
R & R Fencing Contractors	18,863
R & R Holdings	106,461
R & S Holdings	137,522
R & T Autobody	12,712
R B C Dominion Securities	63,217
R C J Island Programming	53,655
R D Construction Surveys	70,744
R G P Builders	173,122
R G Road Service	50,876
R J A Forestry Ltd	224,739
R J Agricultural Contractors Ltd	338,755
R J R–MacDonald Inc	68,713
R K Silviculture Ltd	34,314
R L C Enterprize Ltd	47,893
R M G Consultants Inc	17,750
R M Microdat Services	53,905
R M P Enterprises Ltd	30,469
R M Trucking	19,808
R O K Enterprises Ltd	45,090
R P & D G Holdings Ltd	55,976
R P Educational Consulting	77,564
R P M Communications Inc	14,689
R S F Energy Ltd	60,796
R S Technical Instruments Ltd	41,831
R T R Enterprises Ltd	74,794
R W Blacktop Ltd	409,449
R/E M S Research Ltd	19,670
Rabnett & Associates, R A	25,000
Radarsat International Inc	149,350
Radio Shack	57,327
Radloff, B	22,969
Rahn Bros Logging Ltd	52,056
Railway Appliance Research Ltd	30,523
Rainbow Chrysler	10,086
Rainbow Flagging Services	38,026
Rainbow Resources Ltd	453,116
Rainer Giannelia Systems	20,303
Raitt Ritchie Design	15,489
Ralph's Radio Ltd	408,608
Ram Contracting	18,883
Ram Thinning Ltd	100,107
Ramada Inn Victoria	10,263
Ramark Software Ltd	75,482
Rambo Developments	67,267
Ramp Body & Fender Works Ltd	12,699
Rams Custom Furniture & Millworking Inc	277,093
Ramsay In Trust, P	14,166
Ramsay Nose	41,282
Ramsay Thompson Lampman	72,651
Ramsay, Oliver	224,997
Ramsden, J A	11,655
Ramsey, G	13,744
Ramsoft Systems Ltd	55,038
Ranch Drive–In Ltd	31,785
Randerson, F	28,238
Randhawa, G, Dr	12,315
Randys Excavating	21,441
Range Air	14,073
Ranger Satellite Systems	28,455
Ransford, P, Dr	15,483
Rapid–Aid Ltd	16,400
Rapid–Span Structures Ltd	669,186
Rapier Holdings Ltd	22,765
Rasmussen Bindery Ltd	20,179
Rasmussen, B I	51,500
Rathgaber, G	106,255
Rathwell, J	45,687
Ravai, J	16,355
Raven & Kaine	10,570
Raven Arts Ltd	10,200
Raven Child & Youth Care Alternative Ltd	25,205
Raven, R	106,886
Raydean Mechanical Ltd	18,493
Rayleigh Waterworks District	31,800
Raymond Rebuilts	44,223
Rayner & Bracht Ltd	123,795
RCC Services	30,497
RCG/Hagler Bailly Inc	58,393
RDB Systems Consulting Ltd	91,575
Reach Industries Ltd	13,737
Reade, S	28,998
Ready, V	43,342
Rebel Boom Truck Service, The	10,805
Rebitt & Montreal Trust Co of Canada, R	22,344
Receiver Transport Ltd	108,900
Rechner, D	19,526
Recky's Holdings Ltd	10,469
Recochem Inc	11,572
Rectec Industries Inc	24,025
Recycling Council of B C Society	185,226
Red Carpet Coffee Services	23,757
Red Mountain Contracting Ltd	184,581
Red River Cooking Corp	42,572
Red Rock Enterprises Ltd	183,805
Redden Net Co Ltd	18,492
Redekopp Hauling Ltd, J	12,075
Reder, M	20,875
Redshaw Renovations & Contracting	13,800
Redwood Plastics Corp	10,949
Reed Contracting Ltd	14,945
Reed Stenhouse Ltd	66,691
Reed, V T	40,896
Reeve Consultants Ltd, Judith	18,720
Regal Express Services Inc	15,945
Regan & Associates Ltd, D G	48,031
Regan, C W	22,535
Regency Chrysler 330542 B C Ltd	30,405
Regency Consultants Ltd	12,692
Regional Consulting Ltd	190,309
Regional Data Corp	12,500
Regional District of Alberni–Clayoquot	892,601
Regional District of Bulkley–Nechako	770,796
Regional District of Cariboo	3,867,104
Regional District of Central Coast	148,965
Regional District of Central Kootenay	3,845,266
Regional District of Central Okanagan	3,667,010
Regional District of Columbia–Shuswap	2,344,900
Regional District of Comox–Strathcona	2,757,285
Regional District of Cowichan Valley	3,101,627
Regional District of Dewdney–Alouette	350,326
Regional District of East Kootenay	1,994,935
Regional District of Fort Nelson–Liard	2,567,240
Regional District of Fraser–Cheam	1,983,403
Regional District of Fraser–Fort George	2,287,750
Regional District of Greater Vancouver	582,904
Regional District of Kitimat–Stikine	1,199,510
Regional District of Kootenay–Boundary	2,482,830
Regional District of Mount Waddington	741,691
Regional District of Nanaimo	3,166,803
Regional District of North Okanagan	1,736,957
Regional District of Okanagan–Similkameen	2,165,248
Regional District of Peace River	3,467,395
Regional District of Powell River	500,477
Regional District of Skeena–Queen Charlotte	350,544
Regional District of Squamish–Lillooet	307,211
Regional District of Sunshine Coast	2,978,364
Regional District of Thompson–Nicola	3,253,801
Regional Security Patrol North Ltd	10,650
Reid Collins & Associates	369,470
Reid Collins Nurseries Ltd	775,555
Reid Consulting Services Ltd, Norman	23,083
Reid Crowther & Partners Ltd	3,248,601
Reid Hedlund Logging	26,582
Reid, A	38,946
Reid, B	35,665
Reid, L	17,050
Reid, L M	11,379
Reid, M B	13,450
Reidco Metal Industries Ltd	277,663
Reierson, K	21,957
Reilly, K A	24,954
Reimer Communications, Phil	63,361
Reimer Contracting	155,795
Reimer Custom Drafting Ltd, G A.	19,750
Reimer Insurance Agencies Ltd	15,934
Reimer, K	15,573
Reinforced Earth Co Ltd	84,965
Reise, M	23,083
Reiter, F	25,088
Reliable Trucking	17,223
Remco Cedar Products	39,191
Remco Office Systems Ltd	531,369
Remote Contracting	22,033
Rempel Sales Ltd	14,502
Rempel, G	16,991
Remple Enterprises Ltd, Art	46,794
Renard, E	36,138
Rendell, B	62,086
Rendle, I	57,592
Rennie, S	10,095
Renville, R	17,211
Repap Smithers Ltd	252,597
Repay, T	15,426
Rescue 3 North	20,452
Resource Analysis Inc	16,750

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Resource Information Systems Inc	32,000
Resourcetul Mapping	11,700
Resteasy Sleep Products	18,795
Reum Contracting Ltd	96,760
Reuters Canada Ltd	74,940
Revelstoke Home Centres Ltd	54,625
Revelstoke School District 19	18,439
Reynar's Funeral Home (1983) Ltd	11,894
Reynolds Excavating	39,868
Reynolds Ltd, J C	137,581
Reynolds, P	11,833
Reynolds, P J	44,269
Reynolds, T	85,032
Rhone-Poulenc Pharma Inc	119,011
Rhone-Poulenc Rorer Canada Inc	17,658
Richard, G R	30,625
Richards Packaging Inc	10,867
Richards, J	21,903
Richards, S	37,259
Richardson Contracting, Larry	43,599
Richardson Seed Co Ltd	69,721
Richardson, J	38,116
Richardson, P	26,331
Richardson, R	21,325
Riche & R Riche, J	14,555
Richmond Inn	78,816
Richmond Plywood Corp Ltd	55,245
Richmond School District 38	120,154
Richport Ford Sales Ltd	21,948
Ricketts-Sewell Electric Ltd	175,171
Ricoh Canada Ltd	317,505
Riddle, J	31,327
Rideau Orders Decorations & Medals Inc	38,136
Ridge Hill Contracting Ltd	121,074
Ridley, J	80,289
Riedger, G	16,250
Riediger, A	25,136
Riffel, L	17,521
Riggers Industrial Sales Ltd	11,468
Right of Way Compensation	51,194,812
Right Weigh Scales Ltd	23,556
Rike Marketing Systems	14,235
Rikka Enterprises Ltd	19,490
Riley, C	32,977
Rimrock Logging Co Ltd	26,025
Rintoul, P	15,837
Rio Algom Ltd	69,753
Rippon, T	50,280
Ritchie Logging Co Ltd, D	16,014
Ritchie's Hauling	10,870
Rite Way Fencing Co	224,472
Riteway Distributors Inc	59,054
Ritter Enterprises Ltd	257,530
Ritter, R N	50,094
River Industries Ltd	33,805
Rivers & Associates Consultants	49,129
Rivers Inlet Hakai Pass Sportfishing Association	21,374
Riverside Automotive Ltd	11,867
Riverside Forest Products Ltd	655,056
Riverside Helicopters Ltd	1,051,103
Rivtow Equipment Ltd	71,768
RJM Computer Systems Ltd	85,694
RMC Resources Management Consultants Holdings Ltd	23,176
Road Warrior Traffic Control	42,659
Roadway Contracting Ltd	32,868
Roaring Creek Contracting	20,657
Robbins Parking Service Ltd	17,758
Roberts & Associates Inc, J	41,870
Roberts Trucking Ltd, T	10,604
Roberts, A M	50,340
Roberts, C	17,025
Roberts, G C	68,854
Robertson Construction Co Ltd, W E	421,984
Robertson Kolbeins Teevan Gallaher Associates	12,503

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Robertson Niedermayer & Miles In Trust	120,168
Robertson Rozenhart Inc	200,864
Robertson, D	31,373
Robertson, F	41,098
Robertson, L	24,916
Robertson, L A	34,122
Robertson, P	51,183
Robertson, R	31,963
Robidoux Excavating, Rosiare	32,339
Robin Enterprises	15,929
Robins Canada Inc, A H	15,984
Robins Contracting, Maurice	22,441
Robinson Consulting & Associates Ltd	51,130
Robinson, B	10,042
Robinson, H M	66,016
Robinson, J	44,749
Robinson, L R	19,057
Robinson, R	32,581
Robinson, S	29,537
Robo Transport Ltd	64,490
Robson Square Conference Centre	50,389
Roche Stationers & Office Equipment Ltd	172,647
Rochefort Consulting, C V	19,677
Rocket Redi-Mix	28,771
Rockwell Gravel	17,321
Rockwest Construction Ltd	291,795
Rocky Forest Management Ltd	1,129,810
Rocky Mountain Printers Ltd	12,522
Rocky Mountain Transport Ltd	10,013
Rocky Top Contractors Ltd	12,842
Rocky's Tables	20,302
Rodlyn Holdings Ltd	93,556
Rodon Communications Ltd	215,185
Rodonets, K	13,155
Roedway Contracting Ltd	109,333
Roemer, H	12,012
Roer, P O	14,233
Rogers Cable TV	54,784
Rogers Cantel Inc	106,446
Rogers Cantel Service Centre	16,778
Rogers Trucking & Excavating, Rod	27,153
Rogers, P	26,312
Rogers, R G	19,420
Rohrmoser, H	98,082
Rolex Plastics & Screen Printing Ltd	830,094
Rolfe Ltd, Jardine	39,297
Rolfe, B	27,224
Roller, G	10,515
Rollins Machinery Ltd	91,782
Rolph, T	16,121
Rolston, D	15,538
Romano, R R	30,790
Romar Contracting	183,119
Romark Systems Inc	12,083
Ronald, C	16,000
Ronalds Printing	1,148,263
Rooks Trucking, Cliff	72,662
Root Enterprises Ltd, J	58,168
Roots Reforestation Ltd	1,547,618
Rorison Enterprises Ltd	2,244,635
Rose, P	13,848
Rosenau Trucking Ltd, H	11,470
Rosenau, M L	11,408
Ross & Associates, L A	11,113
Ross & Co	12,106
Ross & Sons Trucking Ltd, Brian	20,087
Ross Hearing Aid Clinic, G A	10,910
Ross Logging, Chuck	12,731
Ross Ltd, Joe	72,403
Ross, A	17,059
Ross, C	21,000
Ross, D	38,710
Ross, K F	49,500

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Ross, L	18,552
Ross, R A	65,288
Ross, T	22,677
Rossbacher Laboratory Ltd	14,850
Rossi Degroot & Associates	22,700
Rotary Business Forms Ltd	19,521
Rotheisler Equipment Ltd	31,238
Rothel Excavating & Trucking Ltd	33,745
Rothkop Contracting Ltd	776,007
Rothmans Benson & Hedges Inc	77,456
Rotoflite	99,774
Rotvold Trucking Ltd, H & E	55,669
Rough Country Marine Ltd	24,458
Rourke Software Systems Inc	50,580
Rouse, B	20,039
Rousseau, M	55,592
Roussel Bio Corp	51,547
Roussel Canada Inc	19,408
Rowan, M F	27,537
Rowat Enterprises Ltd	37,906
Rowbotham, P	27,716
Rowed, R	17,805
Rowley, F	56,585
Rowntree Advertising Ltd	74,168
Roy, W	22,675
Royal B C Museum Tearoom	15,951
Royal Columbian Hospital	31,700
Royal Inland Hospital	18,274
Royal Lepage Real Estate Services Ltd	14,572
Royal Oak Systems	29,120
Royston Improvement District	14,582
Rozen, D	35,805
Rubin, W	26,372
Rudy, J F	22,141
Ruebsaat, G	13,048
Ruecker, L	36,070
Rueggeberg, H	33,960
Ruff Holdings	345,982
Ruggles, K	16,850
Rumball Inc, C, Dr	19,600
Rumley Grading Ltd, R H	26,347
Run-Rite Automotive Ltd	19,454
Runka Land Sense Ltd, G G	166,766
Runnalls & Associates, R R	13,255
Running Graphics Ltd	79,187
Runtz & Associates, E P	183,788
Runtz & S Runtz, E	15,479
Ruperts Place	22,164
Rupprecht & Patashnick Co Inc	37,654
Rural Forestry International Ltd	38,276
Rush Crane Guenther & Adams In Trust	29,469
Rusk, D	17,740
Ruskin Construction	237,435
Ruskin Contracting Ltd	381,331
Russell & Dumoulin	1,753,939
Russell & Dumoulin In Trust	601,004
Russell Canada Ltd, Frank	78,198
Russell Food Equipment Ltd	60,246
Russell Transfer Ltd	17,457
Russell, J	10,044
Russell, J A Dr	14,350
Russell, P	15,173
Russell, R W	16,245
Russo Reforestation	124,647
Rustad Bros & Co Ltd	816,980
Rutledge Excavating	14,639
Ruttan, R G	37,814
Ryan, M	21,161
Ryan, P	31,226
Ryane Consulting Inc	99,942
Rymus Forestry Services, Mike	59,634
Ryneveld, D	87,833
Ryrie, L	16,475
Rysavy, J	12,947
Ryzuk & Associates Ltd, C N	40,308
S & F Recreation North	17,882

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S & L Silviculture & Ecology	64,950
S & P Agencies (1980) Ltd	29,280
S B R Consulting Ltd	203,509
S B S Forestry Inc	31,063
S C A N Services Inc	14,282
S C S Engineers	832,465
S F Services	68,370
S H M Marine International Inc	151,809
S K Sanitary Specialties Manufacturing Ltd	35,985
S L J Sportcom International Inc in Trust	10,800
S M S Steel Fabricating Ltd	396,500
S M T Personnel & Office Services	13,551
S R I Strategic Resources Inc	11,500
S S G Holdings Ltd	240,403
S T K Excavating & Road Building (1988) Ltd	62,319
Saanich School District 63	462,505
Sabre Exploration Services	11,825
Sachs, D	40,937
Sacs Febaco Bags	107,825
Sadler, M	22,943
Sadler, N	10,740
Sadler, W	30,838
Sadorsky, W	16,528
Safe-Pak Supply Canada Inc	32,446
Safety Grid Pavements Ltd	305,994
Safety Mart	16,263
Safety Supply Canada Ltd	392,057
Sage Consultants	68,488
Sahuaro Canada Ltd	99,804
Salasan Associates Inc	353,365
Salient Systems Ltd	1,422,092
Salle Contracting Ltd, Richard	13,885
Salli Blasting, Matt	18,963
Salm, L	14,292
Salmon Arm Motors Ltd	17,964
Salmon Arm Observer	10,927
Salmon Arm Paving (1977) Ltd	188,366
Salmon Arm Ready-Mix Ltd	43,528
Salmon's Rentals Ltd	20,718
Salmon's Transfer Ltd	19,670
Salt Spring Insurance Agencies (1972) Ltd	20,652
Saltspring Island Fire Protection District	307,776
Saltspring Planters	91,237
Salvador & Son Ltd, Louis	14,318
Salvation Army, The	17,688
Salzman, Linda	15,000
Sams Custom Grading	17,090
San-Berry Contracting Ltd	1,223,586
Sanbar Contracting Ltd	101,606
Sanborn, P	27,900
Sancella Inc	121,833
Sandercott, P	11,852
Sanders & Co Contracting Ltd	1,484,233
Sanderson, S	22,726
Sandman Hotels & Inns	14,891
Sandoz Canada Inc	45,466
Sandoz Nutrition Corp	21,289
Sands Funeral Chapels Ltd	18,051
Sandwell Inc	2,072,178
Sanford Evans Communications Ltd	32,927
Sangha, B	22,720
Sangha, S	25,938
Sanland Contracting Ltd	120,499
Sapp & R Sapp, G	37,323
Sardis Explosives Ltd	160,923
Sargent Grading	47,790
SAS Institute (Canada) Inc	26,967
Saskcon Repair Services Ltd	176,368
Saunders Associates Ltd, H & W	10,000
Saunders, H	28,556
Saunders, M E	58,689
Saunders, R G	10,824
Saunderson Lloyd Clare	10,602
Saunier Paving	104,125
Sauze Forestry Services Ltd	544,949
Save Business Machines Inc	22,020
Save Turf Farms	11,913
Savege, J	21,060
Saville, C D	12,980
Savin Canada Inc	306,240
Savin Copytron Inc	600,210
Savolite Chemical Co Ltd	12,782
Savona Waterworks District	62,825
Sawchuk, J G P	67,699
Sayer, D	11,187
Sayers Engineering Ltd	13,500
Sayers, H	23,299
Sayson, W L	36,000
Scada Systems	31,714
Scali & Durante Furniture Mfg Ltd	48,894
Scali McCabe Sloves	16,966
Scaling, D	15,140
Scambler, C	13,465
Scarborough, Austin	16,843
Schalles, J	16,250
Schapansky, J	21,191
Schaufele, J	29,925
Scheck, J	42,490
Schellenberg Consulting	16,880
Schellenberg, B	11,988
Schellenberg, C	24,703
Schering Canada Inc	18,471
Scheving & Co, Douglas W	406,054
Schier Co Ltd, W A	27,995
Schiffer Trucking	41,851
Schinbein, J, Dr	16,524
Schllehler, M	77,036
Schlosser, J W	66,590
Schlotter, G	64,000
Schmeisser, A R	31,875
Schmid Canada Ltd, J	47,179
Schmidt Logging Ltd	14,014
Schmidt, L	16,597
Schmidt, M	14,615
Schmidt, R	18,614
Schmidt, R J	44,551
Schofield, C	13,440
Schofield, D S	70,051
Schreiber, D	28,217
Schreyer Logging, Roy	28,626
Schroeder, D	125,063
Schrottner Trucking Ltd, J & H	10,626
Schuetze, R	11,852
Schuh, D	34,502
Schultes, T	45,561
Schultz & Associates, Ann	80,155
Schultz Pontiac Buick Ltd	75,847
Schulz, E	48,918
Schulze & Associates	11,750
Schunter Contracting Ltd, R J	19,010
Schwager, P	33,542
Schwartz Computer Consulting	19,800
Schwartz, W	10,506
Schwarze, T	11,000
SCI Engineering & Constructors Inc	25,038,064
Scicore Inc	95,764
Scope Exploration Services Ltd	48,090
Score Construction Ltd	165,946
Scot Office Supplies Ltd	30,775
Scotia McLeod Inc	18,600
Scott Lynn Contracting	174,770
Scott Manufacturing Co Ltd, S F	26,220
Scott Paper Ltd	14,581
Scott Personnel Ltd	152,069
Scott Plastics Ltd	90,295
Scott Resource Services	53,162
Scott, A	12,896
Scott, C	15,026
Scott, D	11,500
Scott, G	43,850
Scottys Backhoe Service	12,697
Scoular, S	12,908
Scrimshaw, L	11,330
Scriptographic Communications Ltd	12,292
SCU Insurance Agencies Ltd	41,813
Scurry-Rainbow Oil Ltd	672,600
Scythes Inc	45,608
SDS Drilling Ltd	171,780
Sea To Sky Cellular Ltd	24,748
Seabrook & Bobolo Ltd	153,766
Seacrest Sales Ltd	18,730
Seafair Towing Ltd	18,113
Seagram, P	30,240
Seair Services 1990 Ltd	14,996
Seakem Oceanography Ltd	219,410
Seaker, J	40,652
Sealcoat Surfacing Ltd	544,057
Sealey, B	19,478
Seamar Industries Ltd	11,626
Sear Search & Rescue Equipment Ltd	21,249
Sears Canada Inc	37,649
Seaton Contracting, Rob	49,592
Sebellin, P F	44,189
Seca Technologies	84,841
Second Growth Consulting	18,052
Sector Computers Ltd	10,812
Securiguard Services Ltd	17,356
Security Card Systems Inc	545,700
Security Pickfords	17,141
Sedgwick Logging Ltd	82,003
See-Moore Printing & Stationery Ltd	22,757
Seeco Industries	12,517
Seesahai, M A	11,010
Sehmi, H	43,650
Seinen Printing	58,079
Selbie MacDonald, L	35,914
Select Contracting	57,753
Select Express	41,425
Self-Reliance Associates	46,912
Selkirk College	116,528
Selkirk College Forestry	35,415
Selkirk Remote Sensing Ltd	27,156
Selkirk Traffic Control	45,120
Selman Creek Contracting Ltd	154,706
Seltech Consulting	63,373
Semenowich & Associates	36,251
Seminchuk & Sons Trucking Ltd	23,906
Semmens & Adams	460,815
Semrau Inc, S R, Dr	43,546
Sendall, M	10,446
Seneca Enterprises Ltd	819,556
Senniw, D	42,806
Sentes Chevrolet Oldsmobile Cadillac Ltd	512,635
Sentes Leasing	999,873
Sentinel International Marketing & Financial Services	53,357
Sentinel Mountain Enterprises	27,297
Septer, D	40,897
Sequoia Systems Ltd	111,426
Serac Reforestation Ltd	237,404
Serfas, C	22,628
Serials Management Systems Canada Ltd	208,446
Serviss, R	110,778
Seton Motors Ltd	20,253
Seven Seas Travel Ltd	274,791
Severance Settlements	2,134,914
Sexsmith Trucking, Dan	28,038
Seymour Air Ltd	518,126
Seymour, B	22,390
Seymour, J	22,016
Shade Tankers	21,747
Shadow Lines	27,175

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Shaffer & Associates Ltd, Marvin	117,971
Shaflik Engineering Ltd, R P	294,276
Shames Enterprises Ltd	59,110
Shames Mountain Ski Corp	24,512
Shamrock Consulting	41,167
Shamrock Drilling	98,564
Shanahans Ltd	25,122
Shannon Silviculture Services	471,265
Shannon, G	48,299
Sharp & Son Ltd, Harry	69,188
Sharp Associates Ltd, I P	16,258
Sharp Construction Ltd	73,747
Sharp Wings Ltd	120,304
Sharp's Audio-Visual Ltd	128,001
Sharpe & Ekman	136,071
Sharpe, G	23,593
Shasko, M	41,601
Shatex Mfg Corp	63,590
Shaw & Son Contracting, W G	56,134
Shaw Maintenance Ltd	94,280
Shaw, B A	40,666
Shaw, S H	11,406
Shawnigan Lake Improvement District	389,220
Shearer, C	55,398
Shears Printing Ltd	16,601
Shearwater Mapping Ltd	131,732
Shearwater Towing Ventures	37,055
Sheemahant Logging-Joint Venture	102,567
Sheils, C J	35,199
Sheldon-Giles, L J	52,502
Sheldrake, M	12,800
Shelford, C	32,609
Shell Canada Ltd	3,948,314
Shell Canada Products Ltd	1,547,622
Shelmar International Inc	13,765
Shelter Bay Construction	38,183
Shelter Industries Inc	32,984
Shepard Computer Systems Inc	64,866
Sheran, F	17,023
Sheraton Business Forms Ltd	36,513
Sheraton Creek Enterprises Ltd	15,078
Sheraton Inn Burnaby	14,733
Sheraton-Landmark	24,559
Sheraton-Plaza 500	17,569
Sheridan Lake Contracting	28,882
Sherine Industries Ltd	26,944
Sherk, R	53,153
Sherman Agencies Ltd, J	15,645
Sherwin Logging Ltd	36,638
Sherwin Transfer Ltd	11,009
Sherwood Forest Contracting Ltd	59,186
Sherwood Medical Industries Canada Inc	28,761
Sherwood, A D	10,340
Shewchuk, M	14,852
Shibata, D	10,896
Ship Environmental Consultants Ltd	46,800
Shirrel Contracting Corp	24,113
SHL Systemhouse Inc	700,994
Shojania, N G, Dr	14,389
Shop Easy Stores	11,287
Shopas Excavating Ltd	27,303
Shopost Iron Works Ltd	10,353
Shoppers Drug Mart 293	28,936
Shoppers Food Mart Ltd	37,297
Shoreline Archaeological Services Inc	12,600
Shoreline Transport Ltd	46,679
Short Horn Catering Ltd	11,383
Shortreed, W	75,806
Shortreid Terrain Data Ltd	39,257
Shortt, R N	17,316
Shoulder Rite Services Ltd	77,825
Show Me Games Ltd	33,139
Shulap Enterprises	21,711
Shumka, P	11,789
Shuster, J	34,201
Shuswap Air	28,890
Shuswap Flight Centre Ltd	71,857
Shuswap Inland Contractors Ltd	16,315
Shuswap Lake Management Ltd	52,292
Shuswap River Fire Protection District	39,400
Shuswap School District 89	18,631
Shuttleworth, C	13,670
Shuttleworth, N	30,356
Sicamous Insurance Agency (1986) Ltd	14,772
Sickinger Co	70,029
Sid's Construction Ltd	75,651
Siddaway & Associates	95,537
Sidney Freight Ltd	37,028
Sidus Systems Inc	341,591
Siemens Hearing Instruments Ltd	226,241
Siemens Trucking, Vic	31,664
Sierra Club of Western Canada	21,422
Sierra Construction (1982) Ltd	99,632
Sierra Research Inc	103,454
Sierra Systems Consultants Inc	2,937,057
Siewart, A	20,196
Sigalet Bros (Auto) Ltd	64,841
Sigalet Maguire & Cole In Trust	21,373
Sight & Sound	16,508
Sigma Engineering Ltd	42,800
Sigma Evaluation & Training Resources Inc	20,000
Signal Electric Ltd	196,980
Sigurdson, J	15,032
Sihlis Logging, John A	13,378
Sikora, D	10,140
Silhouette Sales & Service	23,265
Silk Questo Design Inc	88,638
Siltech Forestry Ltd	48,985
Silva Services Ltd	493,347
Silva, H G	10,000
Silvan, V	28,285
Silvarado Silviculture Ltd	501,196
Silvaram Holdings Ltd	558,485
Silvastream Consulting Ltd	42,712
Silvatech Consulting Ltd	289,147
Silvatil Services Ltd	16,949
Silver Helicopters Ltd	29,308
Silver Image Studio	10,396
Silver Star Industries Ltd	101,054
Silverado Silviculture Ltd	30,827
Silvertip Aviation Ltd	57,626
Silvertip Contracting	49,735
Silvertip Contracting Ltd	99,377
Silvertip Tire Service Ltd	68,816
Silverton Transport Ltd	18,942
Silvertsen & Associates Ltd, P G	65,614
Silvicon Services Inc	278,525
Silviculture Institute of B C	67,189
Silvifor Resource Consultants Ltd	185,617
Silzer, N	21,953
Simard, S	32,944
Simard, S	37,832
Similco Mines Ltd	17,758
Similkameen Agencies Ltd	11,679
Similkameen Crushing Ltd	13,622
Similkameen Emergency Services	42,164
Simon Fraser University	680,318
Simon, V	21,730
Simonar Consulting, Ken	45,613
Simons Ltd, H A	117,625
Simonsen, B	31,293
Simpson & Co In Trust	195,000
Simpson & Power Communications Ltd	429,919
Simpson Power Products Ltd	32,332
Simpson, B	22,252
Simpson, D	82,591
Simpson, K	10,105
Sims & Sons Ltd, A L	3,198,470
Sims Associates	34,769
Sims, R	51,630
Simson-Maxwell	250,865
Sinclabs Inc	14,423
Sinclair Radio Laboratories Ltd	216,850
Sinclair, J	10,782
Sinclair, J A	15,423
Sinclair, W J	14,205
Sindia, R	24,758
Sindin, B	10,834
Singer Chetwynd Sewing	13,705
Singleton Urquhart	17,128
Singletree Ventures Ltd	50,142
Sit, V	16,716
Site Specific Forestry	17,780
Six Mile Lake Logging Ltd	56,344
Sjodin, C	13,331
Skaburskis, A	24,504
Skagit Construction Ltd	192,763
Skagit Forestry Consultants	14,100
Skalapky, R	69,829
Skeena Broadcasters Ltd	12,161
Skeena Cellulose Inc	2,189,165
Skeena Concrete Products	20,166
Skeena Disposal Co Ltd	33,097
Skeena Gravel Products Ltd	559,082
Skeena Office Services	74,426
Skeena Project Services Ltd	327,556
Skeena Sawmills	176,332
Skeena-Queen Charlotte Regional Hospital District	29,881
Skillen Tree Topping, Joe	16,290
Skilnyk, J	14,416
Sko-Yea Contracting	219,801
Skolrood, R W	63,616
Skwarok, M L	68,671
Sky, K	27,571
Skyline Displays of B C Inc	13,586
Skyline Forestry Consultants Ltd	21,839
Skytech Data Supply Corp	11,851
Skyword Marketing Ltd	104,600
Slaton Enterprises Ltd	103,374
Slavik, R	13,000
Slemko & M Slemko, P	26,823
Slinn Engineering Services Inc, M	11,511
Sliva & Summers	16,502
Sloan, C	49,121
Slocan Forest Products Ltd	4,028,304
Slope Indicator (Canada) Ltd	36,791
Smaill & Van Steinburg	10,013
Small Consulting, C	51,174
Small Pine Holdings	34,604
Smart, D	16,818
Smart, W R	14,513
Smith & Associates Forestry Consultants Inc, Stephen	80,230
Smith & Associates Ltd, Stephen H	142,774
Smith & Nephew Inc	37,836
Smith Bros & Wilson Ltd	1,216,802
Smith Bros Contracting	11,165
Smith Chevrolet Oldsmobile Ltd	31,373
Smith Contracting Ltd, R	43,098
Smith Engineering Ltd, D G	197,424
Smith Forest Products Ltd, Gilbert	140,206
Smith Kline & French Canada Ltd	10,561
Smith Paper Ltd	53,442
Smith Trucking Ltd, Stu	54,123
Smith Trucking, C A	34,499
Smith Trucking, K	30,383
Smith Trucking, L D	27,801
Smith Trucking, R	13,916
Smith Younger & Associates Ltd	40,697
Smith, D	25,245
Smith, E	11,620
Smith, G	27,458
Smith, H	10,394
Smith, J	54,185

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Smith, J H, Dr	32,646
Smith, K	13,424
Smith, L	17,975
Smith, L	13,553
Smith, P L	10,151
Smith, R	10,862
Smith, R	14,915
Smith, W	27,261
Smythe Ratcliffe & Associates	64,897
Snarpen Contracting Ltd	94,839
SNG Consulting Services	112,868
Snider Contracting, Gerald	46,886
Snook, D	12,095
Snopek Consulting Services	24,577
Snyder, L	63,356
Sobel, R	15,640
Societe De Conservation De Loutaouais	40,028
Sofor Consultants Ltd	191,438
Soft–Tech Publications	30,741
Softek Services Ltd	10,980
Software Business Applications Inc	13,454
Software Plus	25,555
Soga, D	13,205
Soilcon Laboratories Ltd	54,965
Sokkisha Canada Inc	15,683
Sokol, D	67,509
Soles Associates Inc, M M	29,100
Solid Rock Steel Fabricating Co Ltd	621,016
Solmonson, M	27,556
Solo Micro Systems Ltd	136,275
Solomon, R	45,384
Solowoniuk, J	57,267
Somers & Co	174,569
Somerset Engineering Group Inc	45,880
Somerville & Co	13,009
Sonnys Excavating Ltd	67,326
Sony of Canada Ltd	50,483
Soo Logging Co Ltd	154,043
Sooke Fire Protection District	232,247
Sooke School District 62	507,568
Sorensen Computing Ltd	74,210
Sorensen Contracting	10,693
Sorochan Contracting Ltd	13,409
Sorrento Nurseries Ltd	22,914
Sort & S Sort, R	24,169
SOS Emergency Response Technologies	14,611
Soukup Associates	19,568
Sound Contracting Ltd	2,419,055
Soutar, D	52,457
South Cariboo Flagging Service Ltd	66,634
South Cariboo Resource Services Ltd	35,377
South Dease Service Ltd	13,360
South Moresby Air Charters Ltd	10,607
South Quadra Fire Protection District	88,900
Southam Business Information & Communications Group Inc	15,325
Southam Paragon Graphics Ltd	721,124
Southam, T	61,355
Southern Bridge Ltd	19,850
Southern Interior Flight Centre Ltd	973,557
Southern Okanagan School District 14	67,501
Southern Railway of B C	250,163
Southex Exhibitions	42,650
Southland Canada Inc	45,454
Southpaw Systems	66,400
Southwest Contracting Ltd	342,952
Spalding, D	37,153
Spar Consultants Ltd	52,320
Sparc of B C	15,383
Spare Time Holdings Ltd	14,532

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Sparks, D G	25,485
Sparks, G	60,671
Sparlings Sporting Goods (1977) Ltd	10,942
Spatsizi Association for Biological Research	20,000
Special Assistance Apples	14,400,000
Spectra Communications Inc	342,577
Spectralite 70 Ltd	15,242
Spectrum Data Systems	64,464
Spectrum Forest Management	13,781
Spee–Dee Printers Ltd	108,170
Speedy Auto Glass	77,223
Speers Construction Ltd	6,494,684
Speirs, H R, Dr	14,141
Spence, M	17,556
Spence, V L	31,037
Spencer, R	10,752
Spences Bridge Waterworks District	13,258
Spetifore & Sons Ltd, R	90,000
Spin Services	66,322
Spir–L–Ok Industries Canada Ltd	505,014
Spiral Contracting Ltd	68,166
Spletzer, S	19,528
Sport B C	476,413
Sportsman Chevron	29,524
Spray Systems West	19,241
Spring & Associates, V G	27,700
Spring Point Management Ltd	2,180,026
Spring Ridge Design Ltd	12,729
Springfield Enterprises Ltd	34,141
Springhouse Aviation Ltd	35,320
Springinotic, B	31,851
Sprint Radio Systems Ltd	48,205
Sproule, D	19,534
Sproulers Enterprises Ltd	24,717
Spruce Capital Feeds	13,350
Spruce City Wildlife Association	64,729
Spruce Creek Contracting	61,710
Spruce Meadows	34,161
Spruce Valley Contracting Ltd	10,071
Spyke Contracting	204,513
Spyridion, N	13,325
Squamish Chevron	10,004
Squamish Freightways Ltd	23,050
Squamish Lillooet Regional Hospital District	58,501
Squamish Mills Ltd	29,620
Squamish Mills Ltd & MacMillan Bloedel Ltd & International Forest Products Ltd	23,235
Squamish Workwear Clothing Ltd	16,254
Squibb Canada Inc	143,002
SRB Software Services Inc	21,692
SRK–Robinson Inc	36,536
SRT Survey Resource Technologies Ltd	60,397
St Amand, R	10,075
St Anthony's Clinic Pharmacy 2	12,667
St George Moving & Storage Ltd	26,466
St John Ambulance	148,189
St Mars, V J	11,923
Stables Tryon & Associates	43,042
Stacey Consulting, S	12,671
Stacey, S	22,014
Staex Resources	41,142
Stage Air Ltd	13,855
Stahl, I M	26,700
Stambulic Bros Construction Ltd	249,691
Stancil, D	66,035
Stanco Projects Ltd	42,683
Standard & Poors Corp	37,328
Standard Auto Glass	41,707
Standard Building Supplies Ltd	27,695
Standard Bus Contracting Ltd	40,958
Stanfield Publishing, James	22,286
Stanfields Ltd	26,882

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Stanga Trucking, J	41,836
Stanley Associates Engineering Ltd	1,085,184
Stanley Drug Products Ltd	72,777
Stanley, D	12,990
Stanley–Jones, V	18,367
Stanton, J	25,952
Star Industries Ltd	62,459
Star Transfer Ltd	19,950
Star Tree Planters Ltd	12,085
Star Wholesale Distributors Ltd	10,596
Stark, D	11,484
Starkey Labs–Canada Ltd	37,525
Stasiuk, G	28,002
Statham, F	59,188
Stathers & Associates Inc, R J	44,998
Stathers, R	24,270
Stationery Store, The	57,904
Statton, J	11,234
Steadfast Cleaning Service	28,393
Steelhead Business Products Ltd	27,490
Steeples Construction Ltd	98,175
Steeves Trucking, R F	30,074
Steffen Robertson & Kirsten (BC) Inc	69,265
Stege Logging Ltd	50,481
Stein & T Stein, J	10,750
Stein, G	21,510
Steinberg & Co	26,589
Steinmetz Inc, F G R	19,643
Stel, P	11,345
Stellar Consulting Services Ltd	19,540
Stellar Systems Group Inc	2,196,062
Sten, M	11,233
Stephens, C	16,484
Stephens, D L	12,950
Stephens, G K	28,503
Sterling Consulting	122,808
Sterling Fence Co Ltd	11,160
Sterling Wood Group Inc	271,324
Stettner & Chalmers Services Ltd	17,119
Steve's Excavating	15,295
Stevens, L E	24,000
Stevens, V	18,941
Stevenson & Associates Ltd, W G	11,795
Stevenson, R	70,200
Stevenson, S K	10,984
Steward Services	121,237
Stewart & Co, Morgan	30,551
Stewart & Ewing Associates Ltd	218,669
Stewart Contracting, O T	27,301
Stewart Software Solutions	15,301
Stewart Waddell & Raponi	60,527
Stewart Weir Land Data Inc	82,875
Stewart's Electrical Services	18,332
Stewart, D	15,462
Stewart, D W, Dr	54,259
Stewart, I	11,698
Stewart, J	10,000
Stewart, J	21,795
Stewart, J A	87,473
Stewart, R	26,143
Stewart, T M	20,230
Stewart–EBA Consulting Ltd	1,711,636
Stewart–Phillips Associates Ltd	10,000
Stieda, R	495,438
Stikine School District 87	12,523
Stilling, W	15,070
Stinger Welding Ltd	15,074
Stinson, J	19,348
Stirling, M	22,670
STM Systems Corp	33,875
Stocker Holdings Ltd, J & M	19,770
Stockers Security Storage & Warehouse Ltd	55,482
Stocks, S	27,970
Stofer Smith & Co	16,590
Stokes, G M	108,295
Stone Equipment & Loading Ltd	47,704

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Stone, J	26,469
Stoney Mountain Wilderness Adventeres Ltd	31,210
Stooshnov, C	33,861
Stordeur, L	12,037
Storey Leathers Ltd	63,605
Stothers Coster Singer	82,649
Stothert Engineering Ltd	29,263
Stott, P L	26,273
Stovel Consulting Inc, Susan	70,947
Stowell, J D	60,509
Strain, E A	39,412
Strategic Brands N A Inc	13,215
Strategies Corp	35,000
Strathinnes Forestry Consultants Ltd	219,830
Stratton, D	86,378
Strauch, C	16,078
Streaks Excavating Ltd	46,437
Strieter Corp	134,833
Strike Vote Observer	30,714
Strike, L	44,450
Strohmaiers Excavating Ltd	69,568
Stromquist, G	13,880
Stronstad Forestry Services	44,294
Struthers, J	79,381
Stuart Lake Lumber Co Ltd	58,485
Stuart, D	27,780
Stubert Lake Contracting	80,400
Studio B	18,656
Sturgeon, E A	10,018
Sturm Environmental Services	13,761
Sturton & Associates	15,864
Styran Contracting Ltd, G E	56,100
Suart, G	11,997
Suburban Motors Ltd	691,910
Suburban Transport Ltd	10,836
Suburbia Studios	99,291
Sudden Graphics Ltd	227,102
Suh, H S, Dr	17,553
Sullivan Gradall Ltd, H	26,400
Sullivan Pontiac Buick Ltd	21,356
Sullivan, T	15,625
Sumac Mines Ltd	10,000
Summer Fair Holdings Ltd	813,628
Summerland School District 77	52,813
Summers, M	97,254
Summit Air Charters	44,966
Summit Blasting	90,140
Summit Moving & Storage (1987) Ltd	29,283
Summit Reforestation Ltd	946,663
Summit West Marketing	10 299
Summoning and Paying Witnesses	724,128
Sun Electric Arts	71,886
Sun Inc, C, Dr	82,781
Sun Microsystems of Canada Inc	23,638
Sun, The	19,950
Suncorp Valuations Ltd	11,000
Sundry Remuneration (Non Employees)	
Advanced Education, Training and Technology	1,232,378
Agriculture and Fisheries	181,875
Attorney General	147,933
Education	81,997
Energy, Mines and Petroleum Resources	199,205
Environment	133,060
Finance and Corporate Relations	1,206,722
Forests	48,997
Government Management Services and Minister Responsible for Women's Programs	293,757
Health	126,158
International Business and Immigration	96,815

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Municipal Affairs, Recreation and Culture	649,054
Native Affairs	63,112
Office of the Premier and Executive Council Operations	280,482
Provincial Secretary	36,146
Silviculture Protection	3,152,606
Tourism	176,127
Sunrise Rentals Inc	10,953
Sunset Pharmacy Ltd	14,431
Sunset Prairie Livestock Association	15,112
Sunshine Coast Air Services Ltd	35,019
Sunshine Coast Insurance Agencies Ltd	35,038
Sunshine Coast Regional Hospital District	382,414
Sunshine Logging Ltd	14,133
Sunshine Maintenance	28,369
Sunshine Motors Ltd	17,657
Sunwest Charters Ltd	98,274
Super Save Enterprises Ltd	54,084
Super Valley Enterprises Ltd	328,749
Super Valu Stores Ltd	22,286
Superior Business Machines (B C) Ltd	87,939
Superior Propane Inc	46,661
Superior Reproductions Ltd	14,929
Superior Safety Supplies Ltd	18,499
Superior Show Service Inc	37,091
Superior Stamp & Stencil Co Ltd	10,819
Superior Weed Control Ltd	13,000
Surefit Sportswear & Crests Ltd	40,451
Surefreeze Refrigeration & Air Conditioning	16,665
Surelog Ltd	20,567
Surerus Ltd, L	43,418
Surerus Pipeline Inc	14,767
Surf To Summit Contracting	17,740
Surfside Moving & Storage Ltd	14,193
Surrey Classics Mfg Ltd	46,535
Surrey Memorial Hospital	12,029
Surrey School District 36	192,711
Surtek Industries Inc	70,141
Suskeena Lodge	30,975
Suskwa River Contracting	30,952
Sutek Services Ltd	31,009
Sutherland Johnston & MacLean	167,310
Sutherland Trucking, C R	14,516
Sutherland, G R	17,095
Sutherland, W	22,332
Suttie & Associates, J W	10,883
Sverdrup Corp	11,631
Swales, J	58,762
Swanberg Bros Trucking Ltd	21,107
Swanie & Son Trucking	32,077
Swannell, A	15,491
Swanson Consulting Group	73,932
Swanson, D	19,643
Swanson, W	22,200
Swansons Redi-Mix Ltd	36,483
Swede Construction Ltd	29,849
Swens Contracting	84,903
Swetlikoff, M	36,951
Swift Creek Holdings Ltd	17,903
Swift Dispatch Service Ltd	13,260
Swift, K	18,317
Swindells, A	14,214
Swinton & Co	249,813
Swonnell, W	11,446
Sylva Management Services Ltd	413,077
Sylvametrics Consulting	94,752
Sylvan Consulting	63,454
Sylvatica Forestry Services Ltd	40,634
Sylveric Enterprises	15,636
Symantec Corp	28,123
Symax Garment Co Ltd	163,827
Symons Communications Ltd	26,129

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Symtar Systems	46,558
Syncsort Inc	17,195
Syndel Laboratories Ltd	54,315
Synergistic System Solutions	40,591
Synergistics Consulting Ltd	124,716
Synerlogic Inc	885,655
Synertech Systems Corp	692,536
Synkoloid Co of Canada, The	14,757
Sypher Mueller International Inc	49,290
Syringa Park Marina	19,087
Syscom Consulting Inc	1,550,414
Syscon Technologies Ltd	82,505
Sysnet Consulting Inc	51,349
System Plus	23,420
Systematix Consultants Inc	632,979
Systems Business Forms Ltd	15,327
Systems Center Inc	18,274
Systems West Consultants Ltd	13,585
Systron Projects Inc	579,576
Syva Canada	42,185
Szafron, D	16,500
Szauer, J	36,608
Szulnarowicz, M	21,691
T & K Service (1983)	15,622
T & R Contracting Ltd	123,358
T & R Motors Ltd	35,485
T & R Services Ltd	10,000
T & S Communications Ltd	13,731
T & T Parts Ltd	12,489
T D B Forestry Services Ltd	539,123
T F M Forestry Ltd	55,586
T J M Contracting	71,523
T J's Kiddies Korner	10,513
T K B Oilfield Contracting Ltd	24,236
T M I Consulting	10,368
T N T Mailfast	304,020
T P Systems Ltd	2,475,475
T R Grading	66,504
T R S Construction Services Ltd	436,171
T S Display Systems Inc	459,024
T T & C Contracting	180,837
T T C Design Group Inc	22,207
T V Ontario	27,528
T-Bird Holdings Ltd	45,067
T-S Systems	19,790
Taaffe, T	40,076
Tab Products of Canada Ltd	125,683
Tachyon Enterprises Ltd	16,039
Tad Radio of Canada Inc	31,047
Tahltan Nation Development Corp	255,924
Tahltan Tribal Council	60,696
Tahtsa Reach Contracting Ltd	289,362
Tait, M	72,314
Taitt, M	17,555
Takhar Trucking Ltd	11,703
Talbot & Associates Engineering Ltd	21,862
Talbot & L Talbot, R	13,172
Talbot Associates Inc, John	26,720
Talisman Land Resource Consultants	201,364
Talking Tree Forestery Contracting	81,227
Tall Totem Transport Ltd	40,247
Tallen, M	76,105
Talstra & Co	47,125
Talvan Machine Shop Ltd	14,889
Tamihi Logging Co Ltd	17,368
Tammen, M	37,814
Tanaka, K	22,650
Tandy Computer Centre	1,262,242
Tanga Holdings Ltd	16,757
Tanguay, A	12,407
Tanizul Timber Ltd	247,595
Tanton/Mitchell Group	40,535
Taponen, M	46,472
Tapping & R Tapping, R	15,713
Tar's Auto Repairs	18,239

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Tara Excavating, Ken	10,760
Target Canada Productions	58,102
Target Products Ltd	494,103
Target Transport Services Ltd	14,147
Tarney, R	31,995
Tarney, R D	13,786
Tasa Enterprises Ltd	25,928
Taseko Contracting Ltd	465,572
Tate, J	16,431
Tawa Enterprises Ltd	808,038
Tay–M Forest Products Ltd	185,843
Tayco Paving Co Ltd	504,129
Taylor & M Taylor, L	16,244
Taylor Automotive Supplies Ltd	15,393
Taylor Enterprises Ltd, Dave	27,754
Taylor Motors Ltd, Ken	15,322
Taylor Peach & Associates Ltd	70,650
Taylor Tait Rands & Ruley	36,138
Taylor, B	34,977
Taylor, G	10,545
Taylor, J D	95,895
Taylor, L	16,004
Taylor, M	20,440
Taylor, P	13,694
Taylor, R	11,201
Team Skyline Sports Ltd	20,177
Tebbutt, L V	24,766
Tech Forest Consulting	209,342
Technilab Inc	11,390
Technique Computer Systems	17,099
Technique Office Furniture Ltd	35,095
Techucom Business Services	65,185
Tecnet Canada Inc	967,350
Tedlie Clark Management Group	71,913
Teds Blasting & Contracting Ltd	285,303
Tee Jay Trucking Ltd	11,877
Tees Kiddle & Associates	197,854
Tegart Xmas Tree & Contracting Ltd	36,449
Tek, M	15,453
Tektronix Canada Inc	64,585
Tel Air Services Ltd	16,087
Telav Audio Visual Services Inc	10,325
Tele–Plus Management Inc	10,823
Telecan Marketing Inc	27,071
Telecompute Integrated Systems Inc	21,919
Teleconsult Ltd	54,297
Telkwa Enterprises Ltd	34,883
Telkwa Nursery	116,619
Telonics Canada	19,947
Tels Enterprises Ltd	50,480
Temple, J S	19,548
Temporarily Yours	107,604
Ten 70 Marketing Inc	45,568
Tendeck, P	61,275
Tenex Data Corp	298,722
Teppema, R	15,362
Ter Contracting Co Ltd	10,931
Tercon Contractors Ltd	4,311,698
Terminal City Iron Works Ltd	34,230
Terminal Forest Products Ltd	95,801
Terminal Forest Products Ltd & International Forest Products Ltd	134,932
Terra Engineering Laboratories Ltd	45,045
Terra Engineering Ltd	67,625
Terra Lotic Resources Ltd	170,274
Terrace & District Chamber of Commerce	10,571
Terrace Chrysler Ltd	27,094
Terrace School District 88	15,293
Terrace Totem Ford Sales Ltd	15,454
Terrace Travel Ltd	70,613
Terrace Wade Contracting Ltd	33,217
Terrasol Revegetation Erosion Control Ltd	61,687
Terratech Consulting Ltd	81,283
Terrell, R	22,308
Terrico Trucking, B	41,159
Terrico Trucking, Jim	30,318
Terumo Corp	11,583
Tess Enterprises 1984	22,898
Tesseract Software Ltd	361,309
Tessler Brothers (1969) Ltd	57,027
Tetz & C Tetz, G	25,396
Tex–Pro Western Ltd	11,688
Texas Instruments Inc	35,120
Texcan Cables Ltd	84,839
Texguard Forestry Products	144,065
Textron Lycoming	114,794
Tharco Precision Inc	11,715
Thatcher, A	11,250
Themis Program Management & Consulting Ltd	75,000
Thetis Island Improvement District	24,325
Thexton Systems Consulting, Dale	120,742
Thideman Logging Ltd	33,734
Thiele, P E	18,999
Thielen, B	57,035
Thiessen Equipment Ltd	15,530
Thievin, D A	19,717
Third Wave Communications Inc	87,222
Third Wave Industries Ltd	78,422
Thirsk, S	12,180
Thomas & Associates Ltd, J O	11,883
Thomas Bus Sales	64,570
Thomas, C	27,985
Thomas, P	24,822
Thomas, P R, Dr	66,099
Thomas, S	10,047
Thomas, T N	14,528
Thompson & E Thompson, L	15,333
Thompson Auto Upholstery Ltd, S	12,742
Thompson Enterprises, Stuart	11,732
Thompson Market Place Society	17,361
Thompson Nicola Regional Hospital District	1,398,537
Thompson Nicola Sheep Association	40,826
Thompson Valley Fencing	30,640
Thompson Valley Insurance Services Ltd	32,059
Thompson, B	22,736
Thompson, B	40,407
Thompson, B, Dr	28,189
Thompson, D	77,258
Thompson, D	25,953
Thompson, D G	50,404
Thompson, G	154,883
Thompson, H	11,869
Thompson, L A	41,822
Thompson, M	10,776
Thompson, S	19,815
Thompson, T M	12,310
Thompson, W	18,256
Thomson & Associates	258,660
Thomson & Associates Ltd, T M	1,544,412
Thomson Construction Ltd, Richard	33,552
Thomson, S	34,547
Thornhill Volunteer Fire Fighters	32,194
Thornhill, A	16,214
Thornton, R	32,906
Thorsen Roethel Forestry Service	28,568
Threadkell, S	52,537
Three Crowns–Tre Kronor Catering Ltd	43,873
Three E Training Inc	710,127
Three Point Alarm Systems	40,557
Three R Contracting	59,254
Three Vets Ltd	41,234
Threshold Ventures Ltd	48,888
Throssell, R	52,075
Thumbprints Art & Design Studio	29,849
Thunderbird Freight Ltd	25,970
Thunderbird Press Ltd	89,783
Thurber Consultants Ltd	255,417
Thurber Engineering Ltd	533,852
Thurber Environmental Consultants Ltd	20,000
Thurmeier, J	34,816
Thuro Logging Ltd	21,415
Thwaites, R	65,681
Tibe Enterprises Inc	122,393
Tiger Forest Tree Planting Ltd	250,542
Tiger Lils Pilot Car Services	33,902
Tiger Mechanical	19,050
Tiki Enterprises	26,213
Tilbury Cement Ltd	41,519
Tilleman, J D	27,281
Tillinghast	20,876
Timber Span Bridge Builders Ltd	32,155
Timberland Consultants Ltd	542,667
Timberland Forest Fire Systems Ltd	40,583
Timberland Supply Co Ltd	97,392
Timberline Forest Inventory Consultants	215,585
Times, The	24,463
Times–Colonist	96,636
Timrek Building Systems Ltd	31,985
Tindale, R S	38,079
Tinga & Hollinger Logging (1987) Ltd	17,359
Tingstad Contracting Ltd	50,504
Tinker Kueng & Co	17,823
Tinsley Bros Enterprises Ltd	38,631
Tintagel Silviculture Enterprises Ltd	110,581
Tippet–Richardson Ltd	11,042
Tippie, D	15,237
Tischler, F	45,561
Titan Explosives Ltd	181,596
Tito Consulting Ltd	14,091
Tl'Azt'En Nations Band	131,494
TNT Skypak International Express	22,087
Tobin, A	65,527
Tofino Aquaculture Ltd	17,115
Toft & R Toft, J	28,143
Toledo Scale	10,323
Tolkamp Contracting & Equipment Rentals Ltd	85,617
Tolko Industries Ltd	1,400,959
Toll, D	11,125
Tolman, D	22,590
Tomasson, P J	37,814
Tompkins Contracting (1983) Ltd.	28,224
Tompkins Oilfield Construction (1984) Ltd	48,461
Tomyn, G E	11,036
Tonge & Ellam Ltd	23,000
Tonto Drilling Co	139,091
Toogood, J	51,914
Toop & Sons, L	17,861
Toora, K	24,073
Top Crop Farm & Garden Supply	12,578
Top Hill Forest Tree Planting Ltd	150,508
Top Notch Personnel	52,958
Topley Contracting	281,100
Topnotch Nutri Ltd	151,273
Topper Floating Structures Ltd	56,608
Tops in Temporary Services Inc	25,880
Torgerson Logging Ltd	10,292
Toronto Board of Education	20,027
Torresan & Associates Ltd, Ray	194,490
Toshiba of Canada Ltd	986,508
Total Graphics	24,176
Total Reporting Service	513,845
Total Traffic Control Services Ltd	43,273
Toth, W J	10,856
Touchstone Services	40,400
Tough, A	50,124
Tourand, F E	12,517
Tourism Research Group	52,828
Tourond, J	23,932

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Toutant Consulting Group Ltd, A .	107,578
Tower Fence Products	17,927
Town & Country Construction Parksville Ltd	21,220
Town of Creston	13,896
Town of Gibsons	23,989
Town of Osoyoos	461,834
Town of Sidney	49,282
Town of Smithers	34,593
Townsend & Associates, D L	39,700
Townsend Construction Co Ltd	51,735
Toy, T	46,991
Toyo Tire Canada Inc	79,265
Trac Hospitality Services Ltd	49,288
Trace & Sons Ltd, A	20,678
Trade Engraving Co Ltd	137,334
Tradewell Custom Displays Ltd	605,714
Traeger Distributors Ltd	22,832
Trafco (Canada)	167,787
Traffic Injury Research Foundation of Canada	36,744
Trail Cartage & Storage Ltd	10,800
Trail Regional Hospital	30,489
Trail School District 11	108,817
Trail Times Ltd	11,133
Training Co, The	12,727
Tran Sign Ltd	767,565
Trans North Turbo Air Ltd	66,364
Trans Pacific Reforestation Ltd	88,970
Trans West Applicators Ltd	23,940
Trans–Power Construction Ltd	61,276
Trans–Provincial Airlines Ltd	143,672
Trans–Western Electric Ltd	43,771
Transglobal Equipment Ltd	12,614
Transit Bridge Group Ltd	32,879
Transition Group Inc	112,961
Transmode Consultants Inc	73,600
Transtech Data Services Ltd	1,033,898
Trapp, S L	20,033
Trappers International Marketing Service	10,883
Trask, H	76,937
Travacon Research Corp	46,545
Travel Connections Inc	24,009
Travel Time	20,984
Travel World Ltd, Invermere	12,115
Travelworld Ltd	369,743
Travenol Canada Inc	4,648,028
Travers, O R	11,720
Treadstone Forestry Consultants	41,054
Treasurer of Ontario, The	99,725
Treaty 8 Tribal Association	78,137
Treedom Enterprises	35,633
Treeland Forestry Services Ltd	49,074
Treen Gloves & Safety Products Ltd	13,497
Tregear, D	12,285
Trend Analysis Research	21,807
Trendline Industries Ltd	8,471,501
Trenholm, F	21,348
Trensitions Strategy Management Inc	16,500
Trevorrow, D	14,140
Tri Produce Corp	47,240
Tri Valley Construction Ltd	38,062
Tri–City Paving Ltd	37,187
Tri–City Welding Supplies Ltd	12,781
Tri–Kon Precast Products Ltd	78,087
Tri–Lake Flight Centre Ltd	27,212
Tri–Lake Ready Mix (1987) Ltd	46,825
Tri–Mountain Equipment Ltd	46,706
Tri–Star Logging	219,064
Tri–Tech Filtration Inc	99,533
Triathlon Computer Leasing Inc	22,190
Triathlon Equipment Leasing	56,579
Triathlon Mapping Corp	18,520
Triathlon Vehicle Leasing	279,722
Tribune Timber Ltd	12,503
Trigen Fish Improvement Ltd	54,444
Trim Line Design	31,339
Trimfit Construction Ltd	1,050,960
Trimount Enterprises	19,550
Trimseal Plastics Ltd	84,868
Trinity Western University	750,000
Trio–Travel Ltd	112,328
Triple 8 Enterprises Ltd	773,373
Triple B Contracting	21,640
Triple C Enterprises Ltd	21,116
Triple G Trucking	14,990
Triple J Enterprises	66,177
Triple R Trucking	20,449
Triple T Sandblasting Ltd	127,395
Tripp Biological Consultants, D	53,333
Tripp Creek Pole & Piling Co Ltd	18,778
Tristar Cap & Garment Ltd	24,112
Triumf–Kaon Project Office	602,000
Trowelex Concrete Contractors Ltd	51,867
Trowelex Equipment Rentals & Sales	33,915
Trudell Medical	102,209
True Colour Photo Labs Ltd	34,667
Truman/Marshall [illegible]sociates Inc	25,000
Trussell, P	18,379
Tsa Cho Dena Forestry Corp	31,436
Tsayta Aviation	52,701
Tsayta Contracting Ltd	71,107
Tsuga Forestry Contractors Ltd	812,235
Tsunami Design Associates	31,246
Tucker Consulting Inc	151,705
Tucker Logging Ltd, L	67,982
Tuition Reimbursements	382,896
Tunbridge & Tunbridge	12,118
Tundra Excavating	32,565
Tundra Helicopters Ltd	181,414
Turchenek, P	12,670
Turcotte Enterprises Ltd, M	109,862
Turnbull Custom Trucking & Grading Ltd	34,854
Turner Contracting Ltd, Laverne	50,220
Turner Excavating, Ross	13,465
Turner Loading & Hauling	163,423
Turner, B	44,066
Turner, D I	24,805
Turner, G	21,314
Turner, S	11,025
Turner, W	16,766
Turtle Track Contracting Ltd	58,711
Tweedie, R	26,646
Tweedsmuir Air Service Ltd	11,889
Tweedsmuir Trucking Ltd	135,321
Twig Contracting Ltd	495,130
Twin B Logging Ltd	22,350
Twin H Moving & Storage Ltd	80,587
Twin River Electric & Heating Ltd	42,024
Twin Rivers Developments (1981) Ltd	59,028
Twin Sevens Contractors	23,802
Two Tech Silviculture Ltd	275,160
Two–Jays Silviculture	72,814
Two–T Services	44,100
Tyee Airways Ltd	34,670
Tyee Moving & Storage (1982) Ltd	14,993
Tyers Transport Corp	65,269
Tyhee Forestry Consultants Ltd	123,200
Tyler, M G, Dr	16,253
Tyrell Technologies Co	60,107
Tysa Consulting Ltd	47,642
Tyzuk, B	25,250
U B C Bookstore	18,109
U B C Centre for Human Settlement	15,000
U S Department of Agriculture	23,839
U S Government Printing Office	12,790
U S Public Technologies Inc	13,300
Ulkatcho Band Council	30,199
UMA Engineering Ltd	619,013
UMA Spantec Ltd	3,959,476
Umpherson, R	56,418
Uncha Lake Logging Ltd	17,599
Uncommon Sense	28,000
Underhill Geographic Systems Ltd	13,602
Underwood–Lea Consuting Engineers	283,132
Underwriters Adjustment Bureau Ltd	147,710
Unibind of Western Canada Inc	11,340
Unicorn Trucking	13,050
Uniglobe Baker Street Travel Ltd	24,366
Uniglobe Freedom Travel Ltd	78,970
Uniglobe Gold City Travel	15,020
Uniglobe Pacific Travel Ltd	152,027
Uniglobe Phillips Travel	36,718
Uniglobe Priority Travel Services	58,780
Uniglobe Trends of Travel Inc	12,458
Union Bay Waterworks District	56,878
Union of B C Municipalities	42,403
Unique Drafting Services	82,207
Uniroyal Goodrich Canada Inc	163,478
Unisys Canada Inc	35,333
United Agri Products Canada Inc	36,977
United Automotive Distributors Ltd	15,638
United Contractors Ltd	218,046
United Grain Growers Ltd	27,191
United Lock–Block Ltd	265,702
United Native Nations	469,674
United Reporting Service Ltd	80,238
United Shipping Supplies Ltd	78,522
United Skipping Supplies	10,069
United Van Lines (Canada) Ltd	34,588
Unitel Communications Inc	142,046
Unitron Industries Ltd	506,956
Unity Business Machines	21,867
Universal Fastening & Concrete Accessories Canada Inc	23,831
Universal Reproductions & Engineering Supplies	59,096
Universal Sound & Video	10,934
Universal Systems Ltd	15,066
Universal Traffic Control	69,344
University Copy Inc	11,630
University of B C	3,015,803
University of B C Research Institute	19,853
University of Montana	11,750
University of Victoria	293,008
University of Washington	10,400
Univeyor B C Ltd	69,867
Upjohn Co of Canada	70,641
Upland Excavating Ltd	974,174
Uplands Ranch	11,055
Upper Nicola Trucking	23,999
Upshon Creative Communications Group Ltd	837,493
Upstream Enterprises Ltd	63,219
Urban Research Group Ltd, The	28,000
Urban Systems Ltd	2,666,502
Urban, D	78,305
Urchit Contracting, B & H	172,446
Urlacher, D	34,303
Urquhart, J	53,818
User Computer Services	99,808
Utility Systems Inc	16,054
Utlas Inc	67,712
V Line Construction Ltd	52,652
V M Excavation Ltd	25,347
Vaartnou & Associates, M	16,080
Val's Gals	37,802
Valburg, D	18,509
Valcourt Trucking, Len	13,953
Valencia Systems Inc	26,216
Valin, D	28,287
Valleau Logging Ltd	15,155

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Valley Business Service, Janet	13,654
Valley Chainsaw & Recreation Ltd	16,569
Valley Helicopters Ltd	556,958
Valley Medical Services	30,026
Valley Rentals Ltd	15,620
Valliere, R	19,782
Vallis Moving & Storage	14,117
Value Contracting	11,357
Van Alstine, S	85,883
Van Den Ham, A	18,796
Van Der Gulik, D	13,131
Van Dinther Excavating, Martin	12,175
Van Drimmelen, B	10,977
Van Dyke, S	10,041
Van Eldik, J	13,634
Van Es, R	23,019
Van Horne, S	11,750
Van Klaveren, M	13,419
Van Koughnett, C	11,034
Van Mook Bulldozing Inc	13,198
Van Straaten, D	16,062
Van Waters & Rogers Ltd	702,059
Van–Kam Freightways Ltd	85,631
Vananda Waterworks District	12,575
Vancal Reproductions Group Ltd.	125,489
Vance, H	45,305
Vancouver Board of Trade, The	23,947
Vancouver Bookbinding Ltd	32,982
Vancouver Business Forms Ltd	158,192
Vancouver Cinecom Associates Ltd	11,932
Vancouver General Hospital	370,339
Vancouver Helicopters Inc	901,667
Vancouver Independent Reporters	32,688
Vancouver Island Air Ltd	11,015
Vancouver Island Consultants	59,123
Vancouver Island Forestry	169,357
Vancouver Island Helicopters Ltd	3,583,564
Vancouver Island North School District 85	41,449
Vancouver Island Regional Library District	2,930,800
Vancouver Island West School District 84	53,049
Vancouver Oral Centre for Deaf Children Inc, The	75,000
Vancouver Plexiform	13,615
Vancouver Public Library	65,064
Vancouver School District 39	319,927
Vancouver Sewing Machine Corp	29,982
Vancouver Shipyards Co Ltd	3,751,300
Vancouver Textiles Ltd	36,234
Vancouver Trade & Convention Centre	119,633
Vancouver Typesetting Co Ltd	17,136
Vancouver–Richmond Association for Mentally Handicapped People	28,749
Vandergaag & Sons Construction.	77,721
Vandergugten, P	53,606
Vanderhoof Co–Operative Association	15,270
Vanderhoof Flying Service Ltd	82,437
Vanderpol's Eggs Ltd	37,427
Vanderveen Construction Ltd	34,985
Vanderwiel, J	66,690
Vandine Geological Engineering Services	29,458
Vanex Truck Service Ltd	20,633
Vanguard Venture Corp	15,181
Vanport Enterprises Ltd	28,514
Vantec Information Systems	320,568
Varcoe, J B	16,201
Varma, N K	40,624
Varty, B	29,451
Vaughan–Thomas, T	21,636
Veale Holdings Ltd, G	131,832
Vedder Transport Ltd	241,562

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Veeneman, H & A	27,067
Veillette, M	10,070
Venturini, A	24,654
Venue West	16,580
Venue West Executive Services Ltd	55,000
Vereburn Supply Ltd	219,738
Verhoeff, D	11,603
Vernon Daily News	20,390
Vernon Interior Printers Ltd	10,934
Vernon Irrigation District	32,096
Vernon Jubilee Hospital	21,419
Vernon Moving & Storage Ltd	24,710
Vernon Paving Ltd	827,093
Vernon School District 22	29,530
Versa Services	25,965
Versatile Computer Products	24,364
Versatile Inc Consulting	21,125
Versatile Pacific Shipyards Inc	30,771
Versteeg Construction Ltd, John	42,480
Versteege Consulting Inc	120,400
Versteege, G	40,402
Via Contracting Ltd	266,874
Vice Versa Translation	10,152
Vicic, S	28,267
Vickers & Palmer	14,376
Vickers & Palmer In Trust	61,000
Vickers, M	11,394
Vickery Collision Ltd	20,028
Vicorp Services Ltd	10,947
Victoria Alarm Service Ltd	15,302
Victoria Association for Community Living	27,162
Victoria Bindery (1988) Ltd	26,662
Victoria Book & Stationery Co Ltd	612,886
Victoria Cycle Messenger	17,147
Victoria File Tech	187,656
Victoria Foundries Ltd	56,394
Victoria Geo–Graphics	21,371
Victoria Highway Maintenance Corp	9,625,266
Victoria Microsystems Ltd	177,801
Victoria Nissan Ltd	24,294
Victoria Rediscovery Society	30,900
Victoria Travel Shoppe Ltd	25,371
Victoria Van & Storage Co Ltd	11,615
Vidatron Communications Inc	27,993
Videa	13,750
Video Only	12,861
Video Station	13,862
View Royal Fire Protection District	43,761
View West Marketing	15,687
Vihar Construction Ltd	10,487
Villa Chevron Service	34,829
Village Insurance Services (1984) Ltd	41,568
Village of Cache Creek	70,881
Village of Chase	47,578
Village of Lake Cowichan	21,091
Village of Lumby	11,824
Village of Midway	122,423
Village of Nakusp	58,979
Village of Pemberton	52,195
Village of Port Alice	76,819
Village of Port Clements	25,100
Village of Pouce Coupe	22,013
Village of Sayward	29,908
Village of Slocan	44,748
Villers Air Services Ltd	176,461
Villholth Jensen & Associates Ltd.	30,700
Vine Information Systems	93,330
Vinlaw Resources Ltd	1,151,366
Viret & S Viret, S	36,000
Virga Consulting	25,542
Viromed Laboratories Inc	45,180
Visa Realty Ltd	32,247
Vision–L Graphics	24,366
Visions West Photographic Services	48,190

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Visual Education Centre	126,583
Visual Information Systems	14,648
Vit Contracting	13,559
Vitaid Ltd	12,015
Vital Aviation Ltd	62,401
VM Systems Group	23,929
VMS Vancouver Micro Support Inc	1,035,560
Vodnak & L Vodnak, I	10,874
Vogue Portraits & Cameras Ltd	21,239
Volk Transport Ltd, H	17,678
Voller, J	34,000
Von Hagen, C	21,981
Von Sacken, A	31,230
Vos, C	12,030
Vreeling, J	49,400
VRH Communications Ltd	31,691
Vrlak Robinson Hayhurst Communications Ltd	604,724
Vrlak, V	52,224
VS Support Co	93,868
VSA Highway Maintenance Ltd	12,189,083
Vulcan Enterprises	43,591
VWR Scientific Co Ltd	18,657
Vye, J	15,008
W & B Screefing & Mounding	145,750
W & W Construction Ltd	17,528
W D West Camera Shop	32,042
W F S Enterprises Ltd	93,520
W L C Developments Ltd	122,500
W L Construction (1977) Ltd	14,392
W L Construction Ltd	302,944
W L D Enterprises Ltd	24,816
W S Consultants Ltd & Public Safety Equipment	96,692
W–5 Contracting	16,770
Waberski Darrow Survey Group Ltd	144,218
Waddington Logging	97,633
Wade Associates, J M C	12,287
Wade Co Ltd, Norman	190,115
Wade Enterprises Ltd	36,485
Wade, J	10,077
Wade, N	23,730
Wagar Construction, Glen	79,598
Wagar Trucking Ltd, Frank	42,853
Wageman Bailey Glazier & Johnson In Trust	300,257
Waglisla Air Inc	48,544
Wagman, D	25,789
Wagman, G	14,400
Wagner & Teldon Marketing Inc	156,987
Wajax Industries Ltd	472,743
Wakefield Acoustics Ltd	80,660
Wakefield, J	48,109
Wakelam, D	29,471
Wakiwa Construction Ltd	60,279
Walchuk & Sons Holdings Ltd	25,281
Walco Industries Ltd	32,590
Walde, K	18,270
Waldron Contracting Ltd, Ron	158,120
Wales & Charles Wales, Richard .	137,987
Wales Contracting	88,762
Wales, R	50,541
Walker & Associates, John	93,125
Walker & Sons Contracting Ltd	64,517
Walker Interactive Systems	11,480
Walker, C	66,518
Walker, D	10,723
Walker, S	33,098
Walkers Repair Centre Ltd	14,375
Wall Data Inc	43,189
Wall, J	28,174
Wall, S	33,918
Wallace, A	33,625
Wallace, B	81,630
Wallace, Brian G D	11,120
Wallace, W	42,080

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Wallensteen, R C	72,620
Wallis, J	17,741
Walls, C S	21,002
Walmsley Public Affairs	18,000
Walpot Enterprise	50,905
Walsh & Co	380,470
Walsh, E	30,703
Walter's Bulldozing & Repairs Ltd	21,966
Walter, R	67,462
Walters, H	25,332
Walters, H A	36,261
Walton & Associates, Peter F	35,173
Walton, R	48,248
Walts Automotive Repair	33,451
Walts Trucking Ltd	27,932
Wamaco Distributors Ltd	21,554
Wand Information Systems Consulting, Yai	10,000
Waneta Holdings Ltd	67,516
Wang Canada Ltd	3,147,869
Ward Consulting Group	663,296
Ward Pontiac Buick G M C (1980) Ltd	21,918
Ward, C	37,262
Ward, L	45,706
Wardle & Associates Inc	16,850
Wark, L	47,110
Warkman, R	13,403
Warlock Holdings	55,118
Warnock Hersey Professional Services Ltd	16,248
Warwick, J	32,973
Waste Management Fraser Valley	17,470
Wasty, G H, Dr	21,760
Watchorn & McLellan In Trust	13,700
Waterhouse, F	25,021
Waterloo Bedding Co Ltd	81,683
Waters Contracting, D	88,050
Waterside Ventures Ltd	286,255
Watkins Grading Ltd, Merv	117,771
Watkins, D	12,288
Watkins, E C, Estate of	266,990
Watkins, W	79,476
Watrich, A	43,948
Watson Construction Ltd, Wayne	195,498
Watson Engineering Ltd	73,386
Watson Enterprises, Art	38,682
Watson Excavating, Wayne	87,716
Watson Goepel Maledy In Trust	61,520
Watson Lake Flying Services Ltd	34,423
Watson Ltd, John	39,248
Watson Trucking, Lionel	14,148
Watson, B	32,875
Watson, P	21,683
Watson, R	16,884
Watson, S	66,557
Watson, V	11,970
Watterer, F	12,313
Wattie Construction Ltd	399,015
Watts Griffis & McOuat Ltd	36,166
Watts Telecommunications Consulting Ltd	14,300
Watts, C	15,107
Watts, M C	15,549
Waylo Holdings	24,402
Waymarc Sales Corp	20,384
Weather B Transport Co Ltd	91,911
Web Press Graphics Ltd	706,151
Webb, J	21,678
Webb, J B	59,756
Webber & Co	65,910
Webber Pontiac Buick & GMC Ltd, Joe	11,713
Webber, R	23,102
Webber, W A, Dr	19,840
Weber, C	27,125
Webster, J C	18,600
Webster, R	147,937
Webster, V	11,996
Weddell, B C	17,677
Weddell, G	51,991
Wee Spray Services Inc	174,903
Weel, J	22,538
Weese, K	24,338
WEFA Canada Inc	28,450
Wegner Installations, B	26,247
Weipert, R	21,108
Weir, B	58,149
Weir, W	111,124
Welcome Channel Services Inc, The	13,411
Weldon Inc	11,571
Weldwood of Canada Ltd	3,170,887
Wellmark Diagnostics Ltd	74,433
Wells Contracting, J	14,694
Wells, B	14,385
Wells, S	28,895
Wendland Trucking	30,869
Wengberg, S	14,135
Wenger Corp	11,048
Wenlor Financial Consulting Ltd	12,000
Wesclean (Van) Sales	16,975
Wescom Lock & Safe	10,658
West & Associates	16,019
West Arm Truck Lines Ltd	79,976
West Bridge Corp	1,403,515
West Coast Browsing	32,950
West Coast Contracting	23,541
West Coast Electric Ltd	129,927
West Coast Engineering (Sales) Ltd	256,642
West Coast Engineering Ltd	403,860
West Coast General Hospital	14,766
West Coast Health	28,919
West Coast Liquidators Inc	50,700
West Coast Machinery Ltd	10,338
West Coast Manly Shipyard	45,687
West Coast Marking Ltd	346,456
West Coast Mechanical Ltd	40,437
West Coast Rangers Ltd	83,081
West Coast Reproduction Centre	182,123
West Coast Training	568,422
West Coast Write Word	14,979
West Crystal Co Ltd	11,005
West End Chevron	11,599
West Fraser Holdings Ltd	32,515
West Fraser Mills Ltd	2,739,259
West Georgia Consultants	92,637
West Junior Contracting, John	59,863
West Kootenay Barge & Tug Ltd	20,148
West Kootenay Power Ltd	172,894
West Landscape Architects, L A	19,785
West Shore Constructors Ltd	891,783
West Transfer (1965) Ltd	18,696
West Van Shell Service	11,632
West Vancouver School District 45	12,370
West, F	24,874
West, L	36,168
West, P R	64,483
West, R	14,001
West-Northwest Forestry Ltd	87,891
West-Wind Nursery Ltd	187,281
Westair Aviation Inc	34,728
Westar Timber Ltd	6,934,697
Westbank Blasting	35,216
Westbank Indian Band Council	298,529
Westbrook Hotel, The	37,142
Westburne	46,853
Westcan Tailored Apparel Inc	32,313
Westcoast Energy Inc	410,916
Westcoast Public Affairs Inc	30,000
Westcoast Reporting Ltd	23,875
Westcomp Technologies Ltd	70,697
Westech Computers Ltd	16,724
Western Aerial Applications Ltd	312,636
Western Captioning Service Ltd	67,526
Western Carbon & Ribbon (B C) Ltd	255,264
Western Concord Manufacturing Ltd	61,099
Western Concrete Products Ltd	376,822
Western Decal Ltd	75,552
Western Diazo	39,930
Western Display Service Ltd	18,703
Western Drill-Dredging Mfg Ltd	27,980
Western Equipment Ltd	29,750
Western Fibres Ltd	177,794
Western Forest Products Ltd	2,288,822
Western Gradall Services Ltd	13,940
Western Horizon Services	28,000
Western Imperial Magnetics Ltd	141,140
Western Industrial Contractors Ltd	1,325,310
Western Industrial Loss Control Ltd	16,105
Western Information Network	12,000
Western Institute for the Deaf & Hard of Hearing	33,863
Western Legal Publications	31,256
Western Leisure Consultants Ltd	16,631
Western Management Consultants	62,628
Western Moving & Storage	51,644
Western Occupational Hygiene Associates Ltd	16,037
Western Pacific Marine Ltd	29,643
Western Press Clipping Bureau	39,705
Western Profile Instrumentation Corp	10,852
Western Psychological Services Inc	44,240
Western Renewable Resources	30,668
Western Research	49,694
Western Scale (Prince George) Ltd	13,808
Western Scale Co Ltd	11,648
Western Scientific Services Ltd	24,812
Western Sleep Products Ltd	11,047
Western Software Development	51,021
Western Sound Ltd	19,557
Western Straights Air Services Ltd	31,826
Western Supplies Ltd	66,636
Western Support Group Ltd	363,757
Western Tank & Lining	51,511
Western Technical Supply Co Ltd	187,516
Western Transportation Advisory Council	81,099
Western Versatile Construction Corp	7,809,294
Western Weed Control (1980) Ltd	166,327
Western Wheel Truck Shop Ltd	14,834
Westex Exploration Ltd	25,000
Westforest Consulting Ltd	65,725
Westgro Sales Inc	26,059
Westinghouse Canada Inc	97,369
Westinghouse Sale & Distribution Inc	25,334
Westlake Paving & Aggregates Ltd	148,502
Westland Helicopters Inc	204,847
Westland Resource Group	163,478
Westline Industries Ltd	13,090
Westlund, M	11,910
Westmacott, A	45,544
Westman, M	17,100
Westmar Consultants Inc	42,813
Westmin Resources Ltd	11,000
Westminster Management Consultants	16,844
Westminster West End Pharmacy Ltd	21,187
Westmont Electric Ltd	41,069
Weston Woods	54,009
Westpoint Safety Services Inc	13,937
Westrail Construction Ltd	1,207,141
Westside Cutting & Coring Ltd	34,698
Westside Fire Protection District	804,507
Westsyde Road Materials Ltd	22,161

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Westview Agencies Ltd	56,974
Westward Timber Co Ltd	242,138
Westwood Contracting	36,728
Westwood Fibre Ltd	159,766
Wetton Associates Inc, C E	45,613
Weyerhaeuser Canada Ltd	3,586,132
Whalley, R	22,600
Wheaton Pontiac Buick GMC Ltd, Dave	41,828
Wheeler Transport Ltd	24,540
Wheeler, M	31,245
Whiles, E L	10,087
Whiskeyjack Reforestation Ltd	200,040
Whiskin Trucking, D R	14,268
Whistler Air Services Ltd	16,376
Whistler Auto Insurance Agencies Ltd	16,330
Whistler Conference Centre	34,476
Whistler Excavations Ltd	427,027
Whistler Resort Association	87,992
White & Associates Ltd, M A	506,052
White & Davidson Logging Ltd	19,463
White Contracting	133,888
White Contracting, Trevor	17,713
White Integrated Technologies Inc	268,506
White Pine Software Inc	27,236
White Saddle Air Services Ltd	288,701
White Spruce Enterprises (1981) Ltd	31,444
White Woods Inc, R	183,013
White's Glass Ltd, Norm	12,975
White, C	92,738
White, D	17,683
White, E	22,854
White, K	32,803
White, M	11,764
White, N B	47,311
Whitecap Books Ltd	13,363
Whitecap Enterprises	20,510
Whitecotton, C	20,222
Whitehead Construction Ltd, T	58,731
Whitelaw, J P, Dr	12,643
Whiteley, D	17,136
Whitewater Motors Ltd	25,330
Whitmarsh, H	21,382
Whittaker Logging Ltd, Phil	175,295
Whuneez Economic Development Society	10,000
Whyard, W	13,855
Whyte & Rathbone	47,566
Whyte, D M	32,224
Wickens, K	26,017
Wickware, J	18,434
Widen, K	25,579
Widman Management Ltd	15,063
Wiebe Contracting Ltd	52,250
Wiebe Trucking, G	10,484
Wiedemann, D M	38,407
Wight Insurance Agency Ltd	27,947
Wild Duck	12,000
Wild Woodsman Equipment Ltd	13,007
Wild, J R	124,877
Wilderness Airline (1975) Ltd	492,901
Wilderness Exploration	52,815
Wilderness Fire Management Inc	1,000,597
Wildlife Heritage Fund Society	122,807
Wildwood Recreational Services	87,374
Wiles & Cindric Surveying	12,854
Wiles, L	40,636
Wiley & Sons Canada Ltd, John	25,968
Wilfs Contracting	23,152
Wilimovsky, C	24,186
Wilkinson & D Wilkinson, F	13,861
Wilkinson Business Machines	16,485
Wilkinson Steel & Metal	21,216
Wilkinson, V	26,893
Will C Enterprises	13,207
Wille Dodge Chrysler Ltd	694,099

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Willems, A	11,464
Williams & Associates, G	25,783
Williams & Associates, L	10,001
Williams & MacKie Ltd	77,571
Williams Asselin Inc	63,340
Williams Lake Photocopy Ltd	15,966
Williams Lake Tribune, The	43,584
Williams Machinery Rentals Ltd	23,140
Williams Moving & Storage (B C) Ltd	224,700
Williams Moving & Storage (Cranbrook) Ltd	30,031
Williams Photography, Kate	12,188
Williams Trucking Ltd, Dave G	64,862
Williams, E	58,540
Williams, H	12,826
Williams, L	16,026
Williams, L	77,698
Williams, M	10,238
Williams, S M	37,534
Williams, W	17,451
Williamson Blacktop & Landscaping Ltd, H	4,069,684
Williamson Paving Ltd, Jack	232,401
Williamson, L	15,378
Williamson, P	184,810
Willis Cunliffe Tait & Co Ltd	1,277,052
Willis, K	13,966
Williston Lake Air Services Ltd	43,042
Willment, R C	40,817
Willows, F	24,327
Wills, S	86,385
Wilmann Contracting	84,015
Wilson Banwell & Associates Ltd	43,372
Wilson Bros Enterprises Ltd	13,966
Wilson Concrete Ltd	28,509
Wilson Construction Ltd, R	83,751
Wilson Construction, B	14,601
Wilson Consultants Ltd, I R	128,267
Wilson Contracting, Blair	25,672
Wilson King & Co	46,864
Wilson Public Relations Inc	91,640
Wilson Software Services, P	171,619
Wilson Trucking, Colin	16,981
Wilson Trucking, R	22,181
Wilson, C	21,588
Wilson, D	77,517
Wilson, D	37,815
Wilson, J	25,779
Wilson, L	10,416
Wilson, P	28,850
Wilson, P E	31,678
Wilson, V A	29,474
Wilson, W J	17,487
Wilson, W R	12,697
Wilton, M	13,794
Windeler, R	48,951
Windermere Nut Grove	10,000
Windermere School District 4	10,194
Windrim Kleyn & Lim Creative Services (Victoria) Ltd	384,049
Windsor Plywood	27,290
Windsor Publications Canada Ltd	14,300
Winfield Easter Seal Camp	17,797
Winfield Fire Protection District	107,570
Wing, C	13,340
Wings for Learning	130,000
Wings Travel Service Ltd	11,718
Winmac Electronics Ltd	20,900
Winser Timber Ltd	173,602
Winslow Donnelly Associates	38,887
Winter Holdings Ltd	20,000
Winter, Elizabeth	21,942
Winters Office Supplies Ltd	21,790
Winthrop Laboratories	20,627
Winvan Paving Ltd	452,940
Wire Rope Industries Ltd	55,700
Witco Canada Inc	62,953

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Witney-Peters, G	36,620
Wolf, N	32,299
Wolfe Chevrolet Oldsmobile Ltd	10,548
Wolff Construction, J	12,784
Wolfram, E	27,582
Wolsey, J J	52,909
Wolthers, H	27,380
Wong & Associates Ltd, M K	14,797
Wong, G B	45,360
Wong, R	19,193
Wong, R	10,032
Wood & Associates, D J	39,050
Wood Bulldozing Ltd, A	99,936
Wood Division of Ecolab Ltd, G H	12,568
Wood Management, Bill	65,070
Wood Tatum Mosser Brooke & Landis	97,260
Wood, W	21,780
Woodcock, J	26,646
Woode, S	12,000
Woodland Helicopters Ltd	82,708
Woodlands	10,504
Woodlion Construction Ltd	114,085
Woodman, B	28,442
Woodmere Cattle Co	28,306
Woodmere Nursery Ltd	267,934
Woods Fencing Ltd, Peter	17,477
Woods, G	59,007
Woodward Stores Ltd	16,649
Woodward, C L	14,051
Woodward-Clyde Consultants	61,422
Woolco Department Stores	21,888
Woolco Pharmacy-Kamloops	26,634
Woolman & Associates Ltd, L H	12,434
Wordswork	60,952
Work Force	26,533
Workman, P	73,190
Workshop Press	26,110
Workwear World	12,235
Worlds-Best Holdings Ltd	13,190
Woss Service	12,589
Wotherspoon, A	73,453
Woywitka & B Woywitka & F Haley, N	66,418
Wozney & Donaldson	11,029
Wrays Investments Ltd	17,056
Wrays Transfer Ltd, L	14,086
WRCL & Associates	14,700
Wren, L M	10,867
Wrenshall Consulting, C A	15,300
Wright & Associates Ltd, Norm	26,230
Wright Contracting, George	10,058
Wright Engineers Ltd	72,117
Wright Parry Taylor & Fuller	177,392
Wright, A	24,734
Wright, D	14,069
Wright, G	24,129
Wright, R H	101,411
Wright, W	10,265
Wrigley, L A	48,076
Wrinch, W A	52,757
Written Power Inc	10,007
Wyeth Ltd	46,500
Wyles Contracting Ltd, Les	25,697
Wylie, N	26,748
Wynford Realty Group Ltd	378,000
Wynndel Logging Co Ltd	35,969
Xerox Canada Finance Inc	34,858
Xerox Canada Ltd	2,960,018
XY3 Graphics	10,500
Y M C A	345,144
Yan, M	21,913
Yanciw, B	19,968
Yardley, L	22,450
Yates, N E	47,563
Yellow Cab Co Ltd	10,440
Yellow Point Propagation	78,667
Yellowhead Construction Ltd	239,027

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Yellowhead Engineering & Technical Services Ltd	11,579
Yellowhead Helicopters Ltd	831,172
Yellowhead Road & Bridge (Prince George) Ltd	13,405,013
Yellowhead Road & Bridge (Quesnel) Ltd	2,599,302
Yellowhead Road & Bridge (Robson) Ltd	6,013,786
Yellowhead Road & Bridge (Vanderhoof) Ltd	6,565,836
Yellowhead Traffic Control	35,291
Yip, L R	23,333
Ymir Forest Products Ltd	20,346
Yokohama Tire (Canada) Inc	35,663
Yole, D	26,049
York Industrial Coatings Ltd	292,659
York, J	52,019
Yorkland Construction Ltd	90,160
Yorkshire Resources	32,375
Yost Winter & McMurchie Insurance Agencies Ltd	89,048
Youds Planning Consultants	81,786
Young Communications, Cameron	20,719
Young's Environmental Research Service	24,000
Young, G	25,998
Young, G	26,055
Young, M	10,740
Young, T	25,800
Young, V	22,017
Young, W A	70,611
Younie, S	49,948
Younker, R	15,413
Yukon Airways Ltd	61,979
Yurkiw & Sons Contracting, Merv	11,229
Yurychuck & C Yurychuck, G	41,790
Zacharias, S	16,250
Zadravec, D	54,654
Zala Forest Products	12,791
Zallen & Associates, M	33,757
Zanzibar Holdings	19,619
Zapf, N	43,616
Zappone Bros Contracting Ltd	54,018
Zaryski Trucking, A M	36,538
Zbeetnoff Consulting	42,118
Zdebiak Trucking Ltd	10,008
Zed Data Systems Corp	69,929
Zeidler Forest Industries Ltd	112,659
Zeiss Canada Ltd, C	13,686
Zelcs, S	13,782
Zeleny Asphalting Inc	11,800
Zemrau & Associates Consultants Inc	63,864
Zenith Contracting	11,157
Zenith Educational Consulting	43,478
Zenith Transport Ltd	377,397
Zenon Environmental Inc	3,126,944
Zentronics	52,742
Zephyr Ford Truck Centre Ltd	114,734
Zephyr Mercury Sales Ltd	23,302
Zethof, B	14,597
Zielke Forestry Consulting Services, Ken	56,058
Zierra Systems Consultants Inc	45,609
Zimmer of Canada Ltd	11,534
Zimonick, S	32,949
Zimtech Services Ltd	40,831
Zippy Print	12,867
Zodiak Inflatable Technologies Inc	16,400
Zola, M	11,719
Zuk, R	27,775
Suppliers Under $10,000	70,562,004
	3,172,065,017
Transfers of unallocated benefits to salary and travel listing	(214,867,443)
Advances to local governments in rural areas recovered from property taxes collected by the province	(89,142,223)
Recoveries from third parties	(208,186,726)
Valuation allowances	44,513,952
Total supplier payments	2,704,382,577
Total grants and contributions	11,126,658,090
Total schedule of payments	13,831,040,667

Vern A. Burkhardt
Queen's Printer for British Columbia©
Victoria, 1991

1990-91
Public Accounts

CONSOLIDATED REPORTING ENTITY, TRUST FUNDS AND SUMMARIES OF FINANCIAL INFORMATION REPORTS

FOR THE FISCAL YEAR ENDED
MARCH 31, 1991

PROVINCE OF
BRITISH COLUMBIA
MINISTRY OF
FINANCE AND
CORPORATE RELATIONS

HON. GLEN CLARK
Minister of Finance and Corporate Relations

British Columbia Cataloguing in Publication Data

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The Honourable DAVID C. LAM, C.M., B.A., M.B.A., LL.D.
Lieutenant Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1991.

GLEN CLARK
Minister of Finance
and Corporate Relations

Ministry of Finance
and Corporate Relations
Victoria, British Columbia
November 29, 1991

November 29, 1991
Victoria, British Columbia

The Honourable GLEN CLARK
Minister of Finance and Corporate Relations

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1991.

Respectfully submitted,

ALAN J. BARNARD
Deputy Comptroller General
Acting for the Comptroller General

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Summary Financial Statements .... B

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(A table of contents is provided at the beginning of each section.)

Note: There is another volume of the Public Accounts, entitled: Financial Statements and Schedules of the Funds Comprising the Consolidated Revenue Fund.

Introduction

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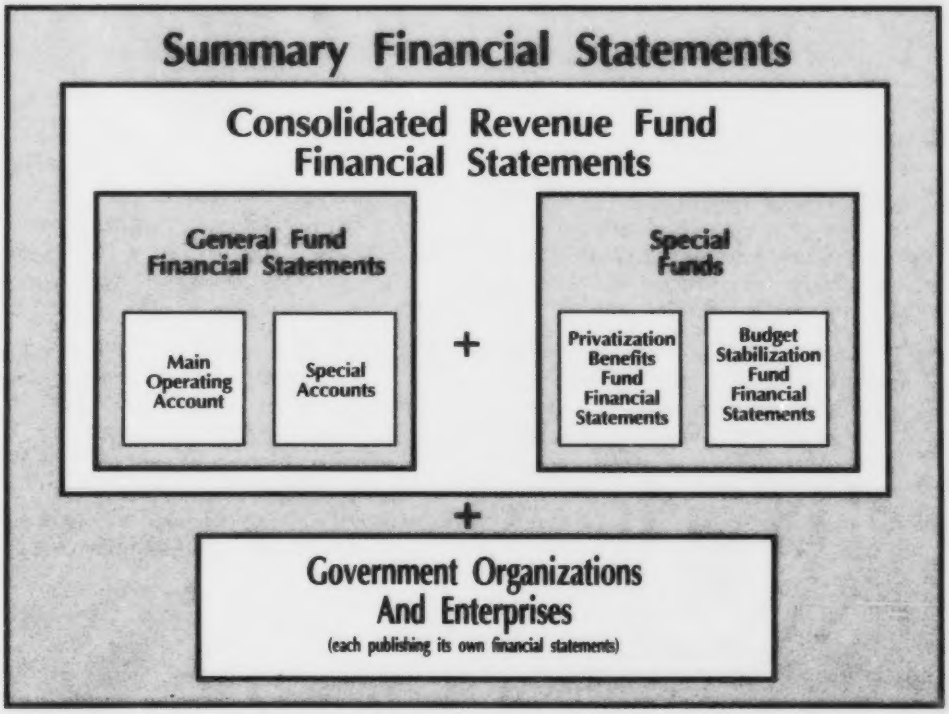
Introduction

The Public Accounts are the documents that contain the audited financial statements of the government and other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The government's financial statements are prepared in accordance with the accounting policies described in this Introduction and on a basis consistent with that of the preceding year, except where a change or variation is explicitly described in the Significant Accounting Policies section below.

Government Financial Statements

The government carries on its activities through a variety of appropriations, special funds, corporations and agencies. Financial statements are, therefore, prepared to incorporate various levels of activity under its authority. Five sets of financial statements are produced. They are: General Fund; Privatization Benefits Fund; Budget Stabilization Fund; Consolidated Revenue Fund; and, Summary Financial Statements.

Individual statements are first prepared for the General Fund (main operating account and special accounts), the Privatization Benefits Fund and Budget Stabilization Fund. These represent the funds over which the government has direct control. The operations of these three funds, which together comprise the Consolidated Revenue Fund, are then combined to produce the Consolidated Revenue Fund Statements. When those statements are consolidated with amounts from other government organizations and enterprises, the result is the Summary Financial Statements. This is graphically illustrated as follows: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Special Funds
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Budget Stabilization Fund Financial Statements
+
Government Organizations And Enterprises
(each publishing its own financial statements)

Each set of financial statements includes the following:

- *Balance Sheet* — a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the province owns a significant number of other assets: physical assets, including highways, bridges, ferries and Crown land, which includes parks, forests and all other publicly held land in the province.

- *Statement of Revenue and Expenditure*—a statement summarizing the items of revenue and expenditure for the fiscal year. The net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments*—a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the government. (This statement is omitted from Special Funds as unnecessary due to limited transactions.)
- *Notes and Supplementary Statements to Financial Statements*—these provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.

Statement of Responsibility for Government Financial Statements

Responsibility for the integrity and objectivity of the government's financial statements rests with the government. The financial statements are prepared by the Comptroller General under the direction of the Treasury Board, pursuant to section 8 (2) of the *Financial Administration Act*, in accordance with the government's stated accounting policies and principles. Each financial statement covers the fiscal year of the government, which is from April 1 to March 31 of the following year.

Significant Accounting Policies

The government's financial statements are prepared in accordance with the accounting policies described below and on a basis consistent with that of the preceding year, except where a change or variation is explicitly described in the 1991 Changes in Accounting Policy section.

BASIS OF ACCOUNTING

The accrual basis of accounting is used, which is specifically expressed as follows:

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the province under the *Federal–Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis. Revenues from government enterprises are recognized when cash transfers are received or when dividends are declared.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods and services received during the year. Grants (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized. Contributions are recorded as expenditure at the earlier of:

(i) the date payment has been authorized; or,
(ii) the date on which performance conditions are achieved by the recipient under provisions of a statute, contract or agreement.

Recoveries of expenditure may be recorded as a credit to the appropriate expenditure account when:

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
(ii) provision for them has been approved through the Estimates; and
(iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent cash and claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year–end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year–end, including probable losses on loan guarantees issued by the government.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year–end, and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long–term, fixed–term monetary assets and liabilities are reported as deferred charges and amortized over the remaining terms of the related items on a straight line basis.

Non–monetary assets and liabilities are translated at historical rates of exchange.

Valuation Allowances

Valuation allowances, such as provisions for doubtful accounts and provisions for reduction in value of investments, are included as expenditures on the statement of revenue and expenditure. Personal and corporate income tax are recorded net of tax credits and adjustments which are based upon revised assessments of actual tax revenue of previous taxation years. Tax credits and adjustments are not considered valuation allowances.

SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year–end relating to the previous year are included in accounts payable.

Temporary investments include short–term investments recorded at the lower of cost or market value. Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value. Income attributed to the units represents the unitholders' share of interest earned by the portfolio and is realizable by unitholders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from government organizations and enterprises) at the year-end for work performed, goods supplied or services rendered are recorded as revenue or recoveries of the fiscal year. Valuation allowances are provided where collectibility is considered doubtful.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development, which will eventually be sold to outside parties, is recorded at the lower of cost or net realizable value.

Amounts Due From Other Governments

Amounts due from other governments include loans and advances outstanding at the year-end.

Investments In and Amounts Due From Crown Corporations and Agencies

Investments in and amounts due represent long–term investments and amounts due, other than trade receivables, and are recorded at cost unless significant prolonged impairment in value has occurred, in which case they are written down to recognize this loss in value. If, in periods subsequent to recognizing this impairment, the value of the investment is restored, the investment is written up to the lesser of restored value or original cost.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Valuation allowances are made where collectibility is considered doubtful.

Fiscal Agency Loan Program

Fiscal Agency Loan Program consists of loans made to government bodies, and cash and temporary investments set aside for the specific purpose of loaning to government bodies. Loans are recorded at maturity value less unamortized discounts and sinking fund balances. Discounts are amortized on an effective yield basis.

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Physical Assets

Disbursements for physical assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of physical assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land by the province, not including property under development, are recorded at a nominal value of $1.

Accounts Payable and Accrued Liabilities

All amounts payable (including any trade payables to government organizations and enterprises) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditures of the fiscal year.

Amounts Due to Other Governments

Amounts due to other governments represent liabilities incurred due to advances and loans from other governments.

Due to Crown Corporations, Agencies and Funds

Amounts due to Crown corporations, agencies and funds represent liabilities incurred, other than trade payables, which are payable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year–end relating to revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia and the Fiscal Agency Loan Program. These obligations are recorded at principal less unamortized discounts and sinking fund balances where applicable. Discounts are amortized on an effective yield basis.

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of provincial Crown corporations, which has been explicitly guaranteed or indemnified by the government, under the authority of a statute, as to net principal or redemption provisions. Valuation allowances are made where probable losses can be reasonably estimated.

A valuation allowance provision is established representing the probable losses on loan guarantees issued by the government. The amount of the provision is determined by the loss experience of the guarantee program and is sufficient to meet the expected payout of the guarantee to the lender. The provision is recorded as an expense in the year the guarantee is issued and is adjusted as necessary to ensure it equals the expected payout of the guarantee.

Commitments

Commitments represent future obligations of the government for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year–end.

1991 CHANGES IN ACCOUNTING POLICY

- *Valuation Allowances*—beginning in 1990/91, valuation allowances are included in operating expenditures. In 1989/90, valuation allowances were reported as non–operating transactions on the statement of revenue and expenditure. As a result of retroactive application of this change, total 1989/90 operating expenditure has been increased by $22 million; however, there is no change to the net revenue for that year.

Public Accounts Content

The Public Accounts are divided into two volumes as follows:

Consolidated Reporting Entity, Trust Funds and Summaries of Financial Information Reports

- *Summary Financial Statements* — these statements have been prepared to disclose the economic impact of the government's activities. They aggregate the Consolidated Revenue Fund and government organizations and enterprises.
- *Consolidated Revenue Fund Financial Statements* — these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund with funds earmarked for specific purposes, Special Funds.
- *Financial Statements of Government Organizations and Enterprises*— this section contains the latest audited financial statements of government organizations and enterprises. A summary of financial information for other entities subject to the *Financial Information Act* is incorporated in the last section of this volume.
- *Trust Funds Financial Statements* — this section contains the latest audited financial statements of the pension, superannuation and long–term disability funds administered by the government. A summary of financial information for trust funds is included in this section.
- *Summaries of Financial Statements of Corporations and Agencies to which the Financial Information Act applies* — this section contains summaries of the financial statements of corporations, associations, boards, commissions, societies and public bodies required to report under the *Financial Information Act* (S.B.C. 1985, chapter 8, section 2) and not included elsewhere in this volume.

Financial Statements and Schedules of the Funds Comprising the Consolidated Revenue Fund

- *General Fund Financial Statements—these statements contain the operating activities of the general fund of the government, including special accounts.*
- *Privatization Benefits Fund Financial Statements*—these statements contain the activities of the special fund created by the government to hold in perpetuity the proceeds of assets disposed of through the privatization program.
- *Budget Stabilization Fund Financial Statements*—these statements contain the activities of the special fund created by the government to assist in stabilizing the operating revenues of the government.
- *Supplementary Schedules to the Financial Statements*—this section contains schedules which support the information presented in the province's General Fund financial statements, including details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Accounts and Funds transactions.
- *Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.

Summary Financial Statements as at March 31, 1991

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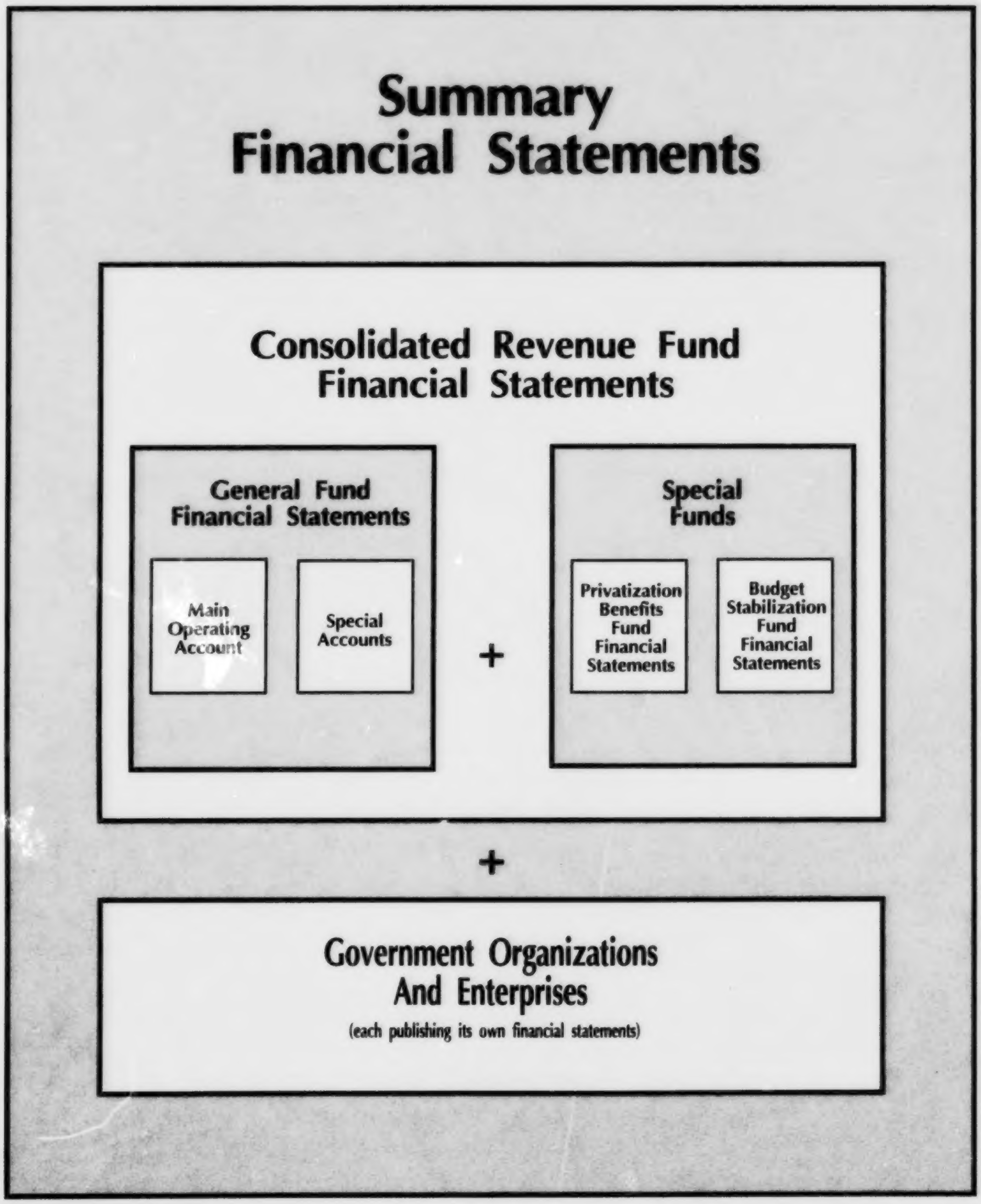
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+
Government Organizations And Enterprises
(each publishing its own financial statements)

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have audited the balance sheet of the Government of the Province of British Columbia as at March 31, 1991 and the statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. These financial statements are the responsibility of the Government. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In the conduct of my audit, I have received all the information and explanations I have required.

These financial statements do not include the Government's liability for the unfunded portion of pension benefits earned by employees. The Government only records as pension expenditure the amount of funding it provides in accordance with the Pension (Public Service) Act. If the Government had been recording the full cost of pension benefits accruing to its employees in each fiscal year, in the manner recommended in 1988 by the Canadian Institute of Chartered Accountants, the Government's liabilities and net deficiency would have been increased by approximately $441 million as at March 31, 1990, the date of the latest actuarial valuation pursuant to the Pension (Public Service) Act. Since no other actuarial valuations have been carried out using the recommended accrued benefit method, the effects on the consolidated net revenue (expenditure) for the years ended March 31, 1990 and 1991, and on the liabilities and net deficiency at March 31, 1991, are not reasonably determinable.

. . . 2

AUDITOR GENERAL'S REPORT
Summary Financial Statements
Page 2

I report in accordance with section 7 of the Auditor General Act. In my opinion, except for the effects of not recording the Government's liability for the unfunded portion of pension benefits earned by employees as referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Government as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements applied, after giving retroactive effect to the changes explained in the 1991 Changes in Accounting Policy section of the Introduction to the 1990/91 Public Accounts, on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 15, 1991

Summary Financial Statements Balance Sheet as at March 31, 1991

		In Millions	
	Note	1991	1990
Assets		$	$
Cash and temporary investments	2	219	442
Accounts receivable	3	1,276	1,066
Inventories	4	47	55
Amounts due from other governments	5	64	70
Equity in government enterprises	6	2,377	2,280
Loans, advances and other investments	7	887	800
Mortgages receivable	8	147	138
Fiscal Agency Loan Program	9	7,396	6,287
Other assets	10	28	11
		12,441	**11,149**
Liabilities and Net Equity (Deficiency)			
Liabilities:			
Accounts payable and accrued liabilities	11	1,311	1,225
Amounts due to other governments	12	197	140
Due to Crown corporations, agencies and trust funds	13	53	54
Deferred revenue	14	269	273
Public debt, used for government operating purposes	15	5,318	4,803
Public debt, used for Fiscal Agency Loan Program	16	7,399	6,257
		14,547	12,752
Net equity (deficiency)	17	(2,106)	(1,603)
		12,441	**11,149**
Physical assets	18		
Contingencies and commitments	19		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

DOUGLAS H. HORSWILL
Deputy Minister of Finance and
Corporate Relations

ALAN J. BARNARD
Deputy Comptroller General
Acting for the Comptroller General

Summary Financial Statements
Statement of Revenue and Expenditure
for the Fiscal Year Ended March 31, 1991

	In Millions 1991	 1990
Revenue	$	$
Taxation	8,956	7,969
Natural resources	1,171	1,249
Fees and licences	1,315	1,288
Investment earnings	140	168
Miscellaneous	792	783
Contributions from government enterprises	601	530
Contributions from the federal government	1,961	2,101
Recoveries	870	690
Total revenue	**15,806**	**14,778**
Expenditure		
Health	5,047	4,502
Social services	1,630	1,465
Education	4,108	3,237
Protection of persons and property	631	549
Transportation	1,169	1,179
Natural resources and economic development	1,001	946
Other	494	533
General government	683	645
Debt servicing	1,660	1,415
Total operating expenditure (Note 20)	**16,423**	**14,471**
Net Operating Revenue (Expenditure) for the Year	**(617)**	**307**
Non–Operating Transactions		
Increase in unremitted equity of government enterprises (Note 6)	114	97
Consolidated Net Revenue (Expenditure) for the Year (Note 21)	**(503)**	**404**

The accompanying notes and supplementary statements are an integral part of these financial statements.

Summary Financial Statements
Statement of Changes in Cash and Temporary Investments for the Fiscal Year Ended March 31, 1991

	In Millions 1991			1990
	Receipts $	Disbursements $	Net $	Net $
Operating Transactions				
Net operating revenue (expenditure) for the year			(617)	307
Non–cash items included in net expenditure:				
Accounts receivable (increases)			(213)	(94)
Due from other governments decreases			6	
Accounts payable increases			86	90
Due to other governments increases			57	
Public debt issue/discount increase			70	25
Equity in government enterprises (increases)			(97)	(182)
Due to Crown corporations (decreases)			(1)	(6)
Provision for doubtful accounts			42	22
Unremitted equity of government enterprises increases			114	97
Cash items applicable to future operations			(23)	55
Cash derived from (used for) operations			(576)	314
Investment Transactions				
Loans, advances and other investments (issues)	218	314	(96)	(210)
Mortgages receivable repayments (issues)	39	68	(29)	282
Cash derived from (used for) investments	257	382	(125)	72
Total financial increases (decreases)			(701)	386
Financing Transactions[1]				
Increase in public debt	16,531	14,949	1,582	201
Used for Fiscal Agency Loan Program	(9,182)	(8,078)	(1,104)	(869)
Cash derived from (used for) financing	7,349	6,871	478	(668)
(Decrease) in cash and temporary investments			(223)	(282)
Balance—beginning of year			442	724
Balance—end of year			**219**	**442**

---

[1] Financing transaction receipts are from debt issues and disbursements are for debt repayments.

The accompanying notes and supplementary statements are an integral part of these financial statements.

Notes to Summary Financial Statements for the Fiscal Year Ended March 31, 1991

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the accounts of organizations which are accountable for the administration of their financial affairs and resources either to a minister of the government or directly to the Legislature, and are owned or controlled by the government.

A detailed schedule of organizations included in these consolidated financial statements may be found on B 20.

Advanced education institutions are excluded from consolidation. These organizations are dissimilar to other government organizations in terms of their objectives, operations and financial reporting practices. Trusts administered by a government or government organization are excluded from the government reporting entity.

(b) PRINCIPLES OF CONSOLIDATION

The accounts of the organizations, except those designated as government enterprises, are consolidated after adjusting them to a basis consistent with the accounting policies described below. Inter–organization accounts and transactions are eliminated upon consolidation.

A government enterprise has the financial and operating authority to carry on a business, including contracting in its own name, and sells goods and services to individuals and non-government organizations as its principal activity and source of revenue.

Government enterprises are recorded on the modified equity basis. Under this basis, the government's investment is initially recorded at cost and adjusted annually to include the net earnings/losses and other net equity changes of the enterprise without adjusting them to conform with the accounting policies described below. Since the government ensures the ongoing activities of government enterprises, full account is taken of losses in these enterprises, even where the cumulative losses exceed the original investment.

Inter–enterprise accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated.

Adjustments are not made to account for changes in organizations whose fiscal year-ends are not March 31, unless the effect of adjustment would be significant to the consolidated operating results.

(c) BASIS OF ACCOUNTING AND SPECIFIC POLICIES

The basis of accounting, specific policies and 1991 changes in accounting policy are as stated in the Introduction section of the Public Accounts, with the following amendments:

- Equity in government enterprises represents the government's investment (including long–term advances) in those government organizations at cost, adjusted for increases and decreases in the investees' net assets.
- The policies "Investments in and amounts due from Crown corporations and agencies" and "Revenues from government enterprises" are not applicable.
- Public debt includes debt obligations of the consolidated Crown corporations, and commitments include future obligations of all the government organizations and enterprises.
- For these financial statements the gross basis of accounting is followed. In particular, recoveries are reported as revenue.

2. Cash and Temporary Investments

	In Millions	
	1991	1990
	$	$
Cash (cheques issued in excess of funds on deposit)	(10)	(107)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios	229	549
	219	442

Notes to Summary Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

3. Accounts Receivable

	In Millions	
	1991	1990
	$	$
Taxes receivable	813	544
Trade accounts receivable	351	301
Accrued interest	178	187
Crown corporations and agencies	15	112
	1,357	1,144
Less provision for doubtful accounts	(81)	(78)
	1,276	1,066

4. Inventories

	In Millions	
	1991	1990
	$	$
Property under development	46	53
Ministerial inventories	1	2
	47	55

5. Amounts Due From Other Governments

	In Millions	
	1991	1990
	$	$
Government of Canada:		
Current	62	66
Local Governments:[1]		
Current	2	4
	64	70

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[1] Local governments are municipal units established by the provincial government. They include regional and metropolitan municipalities, cities, towns, townships, districts, rural municipalities and villages.

Notes to Summary Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

6. Equity in Government Enterprises[1]

In Millions

	1991			1990
	Investments $	Unremitted Earnings $	Total $	Total $
British Columbia Assessment Authority		4	4	5
British Columbia Ferry Corporation		226	226	193
British Columbia Housing and Employment Development Financing Authority		1	1	
British Columbia Housing Management Commission		7	7	5
British Columbia Hydro and Power Authority	122	747	869	790
British Columbia Liquor Distribution Branch				17
British Columbia Lottery Corporation	15		15	14
B.C. Pavilion Corporation	154	(2)	152	158
British Columbia Petroleum Corporation		1	1	27
British Columbia Railway Company	268	585	853	820
British Columbia Steamship Company (1975) Ltd.		3	3	4
British Columbia Transit		112	112	110
Duke Point Development Limited		4	4	4
Housing Corporation of British Columbia				5
Insurance Corporation of British Columbia		56	56	55
Pacific National Exhibition		30	30	30
Provincial Capital Commission		4	4	3
Provincial Rental Housing Corporation	21	2	23	23
W.L.C. Developments Ltd		17	17	17
	580	1,797	2,377	2,280

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[1] *See* B 21 for details.

Change in Equity in Government Enterprises

In Millions

	1991			1990
	Investments $	Unremitted Earnings $	Total $	Total $
Balance—beginning of year	597	1,683	2,280	2,098
Increase (decrease) for the year	(17)	114	97	182
Balance—end of year	580	1,797	2,377	2,280

Notes to Summary Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

7. Loans, Advances and Other Investments

	In Millions	
	1991	1990
	$	$
Agricultural Land Development Act	14	14
Crop Insurance Stabilization Act	15	15
Development Corporation Act	116	120
Downtown Revitalization Act	11	13
Homeowner Assistance Act	4	5
Industrial Development Fund Act	21	22
Industrial Development Incentive Act	139	114
Low Interest Loan Agreement Revolving Fund Act	4	5
Ministry of Lands, Parks and Housing Act	2	5
Privatization Benefits Fund Act	474	422
Province of Saskatchewan	100	100
Vancouver Island Gas Pipeline Act	21	
Other	52	42
	973	877
Less provision for doubtful accounts	(86)	(77)
	887	800

8. Mortgages Receivable

	In Millions	
	1991	1990
	$	$
Crown Land—pursuant to the *Ministry of Lands, Parks and Housing Act*	18	20
False Creek land sale		
Note receivable	100	91
Public participation funding agreement	20	20
Provincial Regional Housing Corporation	1	
Provincial Home Acquisition—pursuant to the *Provincial Home Acquisition Act, Home Purchase Assistance Act,* and the *Home Conversion and Leasehold Loan Act*	43	22
Other	3	3
	185	156
Less provision for doubtful accounts	(38)	(18)
	147	138

Notes to Summary Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

9. Fiscal Agency Loan Program

	In Millions	
	1991	1990
	$	$
Cash and temporary investments held for relending		54
Loans made to governement bodies:		
British Columbia Assessment Authority	6	4
British Columbia Hydro and Power Authority	3,736	2,981
British Columbia Railway Company	78	49
British Columbia Transit	979	920
Capital Project Certificate of Approval Program	171	189
Greater Vancouver Sewerage and Drainage District	26	27
Greater Vancouver Water District	62	20
Improvement Districts	2	2
Post Secondary Educational Institutions	482	426
Regional Hospital Districts	852	743
School Districts	954	821
Simon Fraser University	2	3
Thompson-Nicola District	1	1
University of British Columbia	41	43
University of Victoria	4	4
	7,396	6,287

10. Other Assets

	In Millions	
	1991	1990
	$	$
Prepaid program costs	3	1
Unamortized issue costs of public debt	25	10
	28	11

11. Accounts Payable and Accrued Liabilities

	In Millions	
	1991	1990
	$	$
Trade accounts payable and other liabilities	913	829
Accrued interest on public debt	294	319
Accrued employee leave entitlements	87	72
Forest Act, section 88	1	1
Provision for guaranteed debt payout	16	4
	1,311	1,225

Notes to Summary Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

12. Amounts Due to Other Governments

	In Millions	
	1991	1990
	$	$
Government of Canada:		
Current	151	88
Local Governments:[1]		
Current	46	45
Long term		7
	46	52
	197	140

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[1] Local governments are municipal units established by the provincial government. They include regional and metropolitan municipalities, cities, towns, townships, districts, rural municipalities and villages.

13. Due to Crown Corporations, Agencies and Trust Funds

	In Millions	
	1991	1990
	$	$
Trust Funds	16	22
British Columbia Colleges and Institutes	14	13
British Columbia Liquor Disribution Branch	2	
British Columbia Transit	10	9
Simon Fraser University	3	3
University of British Columbia	7	6
University of Victoria	1	1
	53	54

14. Deferred Revenue

	In Millions	
	1991	1990
	$	$
Motor vehicle licences and permits	83	76
Water rentals and recording fees	61	55
Petroleum, natural gas and minerals, leases and fees	22	22
Medical Services Plan premiums	39	40
Miscellaneous	64	80
	269	273

Notes to Summary Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

15. Public Debt, Used for Government Operating Purposes

		In Millions					
		1991				1990	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Short-term promissory notes	1990-1991	106		106			
	1991-1992	587	294	881		311	
	1992-1993	11		11			
Treasury bills	1990-1991					780	
	1991-1992	780		780			
Notes and bonds	1990-1991					688	9.76
	1991-1992	714	1	715	10.24	758	10.18
	1992-1993	346		346	8.33	357	8.22
	1993-1994	457	1	458	9.90	357	9.24
	1994-1995	74	12	86	9.95	88	7.14
	1995-1996	622		622	10.78	322	10.58
	1996-2001	2,047	4	2,051	10.15	1,417	9.19
	2001-2006	363		363	11.96	316	12.34
	2006-2011	137		137	10.55	13	8.51
		4,760	18	4,778	10.24	4,316	9.67
Total debt issued at face value		6,244	312	6,556		5,407	
Less:							
Sinking funds				(1,054)		(443)	
				5,502		4,964	
Unamortized discount				(184)		(161)	
				5,318		4,803	

Promissory notes outstanding at March 31, 1991 mature at various dates to February 26, 1993 at an annual average interest rate of 11.56%. During the year, $3.6 billion in notes were issued at interest rates which varied between 9.62% and 13.53%.

Treasury bills outstanding at March 31, 1991 mature at various dates to September 25, 1991 at an annual average interest rate of 10.77%. During the year, $2.5 billion in Treasury bills were issued at interest rates which varied between 9.53% and 13.84%.

The province had 166 series of notes and bonds outstanding at March 31, 1991.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 27.8 billion Yen (1990: 29.4 billion Yen) which have been fully hedged to $203 million Canadian (1990: $211.9 million Canadian) through currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Millions	
	Canadian Funds	U.S. Funds
	$	$
1992	731	1
1993	379	1
1994	293	1
1995	177	8
1996	573	

Notes to Summary Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

16. Public Debt, Used for Fiscal Agency Loan Program

In Millions

		1991				1990	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Promissory notes	1990-1991					2,613	
	1991-1992	1,419	1,254	2,673		123	
Notes, bonds and debentures	1990–1991					39	11.53
	1991-1992	125	11	136	10.18	136	10.18
	1992-1993	42		42	12.42	42	13.09
	1993-1994	720		720	11.74	581	11.65
	1994-1995	283		283	9.25	326	9.54
	1995-1996	164		164	9.21	172	9.14
	1996-2001	1,341		1,341	10.38	1,198	10.20
	2001-2006	1,450		1,450	13.50	1,450	13.49
	2006-2011	1,633		1,633	10.25	1,194	10.07
	2016-2021	300		300	10.60		
		6,058	11	6,069	11.19	5,138	11.24
Total debt issued at face value		7,477	1,265	8,742		7,874	
Less:							
Sinking funds				(1,253)		(1,515)	
				7,489		6,359	
Unamortized discount				(90)		(102)	
				7,399		6,257	

Promissory notes outstanding at March 31, 1991 mature at various dates to March 30, 1992 at an annual average interest rate of 10.72%. During the year, $8.5 billion in notes were issued at interest rates which varied between 2.97% and 14%.

The province had 357 issues of notes, bonds and debentures outstanding at March 31, 1991.

Included in notes, bonds and debentures payable in Canadian currency are Japanese Yen notes totalling 9.8 billion Yen (1990: 11.6 billion Yen) which have been fully hedged to $63.1 million Canadian (1990: $73 million Canadian) through foreign currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

In Millions

	Canadian Funds $	U.S. Funds $
1992	200	6
1993	118	
1994	956	
1995	303	
1996	126	

Notes to Summary Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

17. Net Equity (Deficiency)

	In Millions	
	1991	1990
	$	$
Net equity (deficiency)—beginning of year	(1,603)	(2,007)
Net revenue (expenditure) for the year	(503)	404
Net equity (deficiency)—end of year	(2,106)	(1,603)

18. Physical Assets

Physical assets are recorded as expenditures in the year they are received. Expenditures for physical assets are classified in the books of the province as "Asset Acquisitions." During the 1990/91 fiscal year, the following types of physical asset acquisitions have been recorded:

	In Millions	
	1991	1990
	$	$
Data and word processing equipment	96	103
Office furniture and equipment	15	20
Lands, buildings and works	465	438
Machinery, equipment and works	12	20
	588	581

19. Contingencies and Commitments

(a) GUARANTEED DEBT

Guaranteed debt as at March 31, 1991 totalled $4.4 billion (1990: $4.9 billion).

	In Millions	
	1991	1990
	Net Outstanding $	Net Outstanding $
Municipalities and other local governments	6	8
Health and education	118	99
Economic development	885	616
Utilities	3,461	4,246
Total	4,470	4,969
Less:		
Amounts included as investments within the consolidated entity	(92)	(87)
Provision for probable payout	(16)	(4)
Total	4,362	4,878

(b) CONTINGENT LIABILITIES

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

- Consolidated Revenue Fund—the total claimed in specific legal actions, where the estimated or known claim is or exceeds $100,000, amounts to approximately $462 million. *See* Note 19 to the Consolidated Revenue Fund Financial Statements section of the Public Accounts for details.
- Consolidated Crown corporations—Medical Services Commission of British Columbia: In the 1988/89 fiscal year an action was commenced by physicians in the section of Emergency Medicine of the British Columbia Medical Association claiming damages, together with interest and costs, for payments allegedly withheld by the Commission. The amount of the damages is not stated in the Writ of Summons served on the Commission. It is the opinion of the Commission's management and its legal counsel that the physicians have no cause of action.

Notes to Summary Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

19. Contingencies and Commitments—Continued

(b) CONTINGENT LIABILITIES—Continued

(ii) Other contingent liabilities

Under the terms of the sale of the Expo 86 lands, the province is required to clean the site of all hazardous materials.

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in guaranteed debt. No liability for all other contingent liabilities has been recorded in these financial statements because amounts are uncertain.

(c) COMMITMENTS

At the end of each year, government has a number of commitments outstanding for capital contracts and extraordinary programs. Such future expenditures are recorded as a charge in the year in which the work or service is performed. Year–end commitments for capital contracts and extraordinary costs totalled approximately $388 million (1990: $261 million).

(d) SUPERANNUATION AND PENSION ACTUARIAL VALUATIONS

(i) The government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances, equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the **latest actuarial valuations** for the above funds are provided for information purposes:

	In Millions	
	Public Service Superannuation as at March 31, 1990	College Pension as at August 31, 1988
	$	$
Total actuarial liability	5,447	372
Less assets:		
Fund	(3,107)	(196)
Present value of future contributions	(1,902)	(146)
Unfunded liability	438	30

(iii) The Government also has statutory responsibility for any deficiency which arises between the money available in the Members of the Legislative Assembly Superannuation Account for the payment of superannuation allowances and the amounts necessary to meet the payment of such allowances. It is the practice of the government to fully fund such deficiences at the time a Member or his surviving spouse becomes eligible and elects to receive an allowance. An actuarial valuation of the account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed.

See the Trust Funds Financial Statements section of the Public Accounts for further details of these funds.

Notes to Summary Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

20. Expenditure by Group Account Classification

	In Millions 1991 $	In Millions 1990 $
Grants and contributions	11,095	9,559
Salaries and benefits	1,388	1,222
Operating costs	1,532	1,383
Asset acquisitions	588	581
Other	1,820	1,726
Total operating expenditure	16,423	14,471

Valuation allowances of $45 million (1990: $22 million) are included in the "Other" group account classification.

21. Comparison of Planned and Actual Results

A comparison of budget and actual net revenue (expenditure) is as follows:

	In Millions 1991		1990	
	Budget $	Actual[1] $	Budget $	Actual[1] $
Organizations recorded on consolidated basis:				
Consolidated Revenue Fund:				
General Fund		85		144
Budget Stabilization Fund	(524)	(762)	(375)	109
Privatization Benefits Fund	22	52	20	112
	(502)	(625)	(355)	365
British Columbia Buildings Corporation		8		(55)
British Columbia Hazardous Waste Management Corporation		1		
B.C. Health Care Risk Management Society		5		
British Columbia Health Research Foundation		(2)		(1)
British Columbia Heritage Trust		1		1
British Columbia Systems Corporation		4		
British Columbia Trade Development Corporation		(8)		(7)
British Columbia Year of Music Society		1		(1)
Downtown Revitalization Program Society of British Columbia		6		1
Health Facilities Association of British Columbia		(11)		(1)
Okanagan Valley Tree Fruit Authority		1		
Science Council of British Columbia		2		5
		(617)		307
Organizations recorded on modified equity basis—government enterprises		114		97
Consolidated net revenue (expenditure)		(503)		404

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[1] The actual figures reflect the elimination of inter-organization transactions.

Notes to Summary Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

22. Expenses Due to Increases in Valuation Allowances

	In Millions	
	1991	1990
	$	$
Accounts receivable	20	3
Investments in and amounts due from Crown corporations and agencies	4	4
Loans, advances and other investments	14	15
Mortgages receivable	1	
Other assets	6	
	45	22

These amounts are included in expenditure and represent the write down of assets in the above categories.

23. Trust Funds

Amounts held and administered in trust by the government at the end of the fiscal year totalled $23,104 million (1990: $20,376 million). *See* Note 22 to the Consolidated Revenue Fund Financial Statements for further details.

24. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation.

Amounts due from, and to, other governments—beginning in 1990/91, amounts due from, and to, other governments are shown as separate classifications on the Balance Sheet. Comparative amounts for 1989/90 have been restated to reflect these new categories.

These reclassifications have had no effect on the operating results or fund balances as previously reported.

Summary Financial Statements
Statement of Organizations and Enterprises Recorded on a Consolidated or Modified Equity Basis for the Fiscal Year Ended March 31, 1991

GOVERNMENT ORGANIZATIONS RECORDED ON CONSOLIDATED BASIS

Consolidated Revenue Fund:
  General Fund
  Budget Stabilization Fund
  Privatization Benefits Fund
B.C. Health Care Risk Management Society
B.C. Summer and Winter Games Society
British Columbia Buildings Corporation
British Columbia Educational Institutions Capital Financing Authority
British Columbia Hazardous Waste Management Corporation
British Columbia Health Research Foundation
British Columbia Heritage Trust
British Columbia Regional Hospital Districts Financing Authority
British Columbia School Districts Capital Financing Authority
British Columbia Systems Corporation
British Columbia Trade Development Corporation
British Columbia Year of Music Society
Downtown Revitalization Program Society of British Columbia
First Peoples' Heritage, Language and Culture Council
Health Facilities Association of British Columbia
Medical Services Commission of British Columbia
Okanagan Valley Tree Fruit Authority
Science Council of British Columbia
The Education Technology Centre of British Columbia

GOVERNMENT ENTERPRISES RECORDED ON MODIFIED EQUITY BASIS

B.C. Pavilion Corporation
British Columbia Assessment Authority
British Columbia Enterprise Corporation
British Columbia Ferry Corporation
British Columbia Housing and Employment Development Financing Authority
British Columbia Housing Management Commission
British Columbia Hydro and Power Authority
British Columbia Liquor Distribution Branch
British Columbia Lottery Corporation
British Columbia Petroleum Corporation
British Columbia Railway Company
British Columbia Steamship Company (1975) Ltd.
British Columbia Transit
Creston Valley Wildlife Management Authority Trust Fund
Duke Point Development Limited
Housing Corporation of British Columbia
Insurance Corporation of British Columbia
Pacific National Exhibition
Provincial Capital Commission
Provincial Rental Housing Corporation
W.L.C. Developments Ltd.
178561 B.C. Ltd. (formerly Pacific Coach Lines Ltd.)

Statement of Government Enterprises
Summary of Financial Position and Operating Results for the Year Ended March 31, 1991

In Millions

Financial Position	Utility $	Insurance $	Liquor $	Trans-portation $	Finance $	Industry $	Natural Resources $	Housing $	Total $
Assets									
Cash and temporary investments	132	2,585		76	51	6	5	18	2,873
Accounts receivable	337	116	3	91	12	3	6	6	574
Inventories	57		48	23		27			155
Loans and advances						1			1
Long-term investments				38		4		1	43
Fixed assets	8,449	125	8	3,027	11	184		165	11,969
Other assets	282	61	1	44	3			4	395
Total Assets	9,257	2,887	60	3,299	77	225	11	194	16,010
Liabilities									
Accounts payable and accrued liabilities	477	2,108	60	243	48	16	6	28	2,986
Long-term debt:									
—owing to government	4,067			1,027		4		4	5,102
—owing to others	3,057			593	6			71	3,727
Other long–term liabilities				6					6
Deferred liabilities	780	723		7	4	2			1,516
Total Liabilities	8,381	2,831	60	1,876	58	22	6	103	13,337
Net Assets (Liabilities)	876	56	0	1,423	19	203	5	91	2,673
Adjustments and eliminations									
Unrealized inter-company profit									0
Unamortized asset appraisal increases				(133)				(83)	(216)
Unamortized gain on debt defeasance	(15)			(99)					(114)
Permanent debt/equity financing	8			3				23	34
Equity in Government Enterprises 1990/91	869	56	0	1,194	19	203	5	31	2,377
Equity in Government Enterprises 1989/90	790	55	17	1,127	19	209	29	34	2,280

Statement of Government Enterprises
Summary of Financial Position and Operating Results
for the Year Ended March 31, 1991—Continued

	In Millions								
	Utility	Insurance	Liquor	Trans-portation	Finance	Industry	Natural Resources	Housing	Total
Results of Operations	$	$	$	$	$	$	$	$	$
Revenue									
From operations	1,909	1,729	1,334	794	641	58	38	73	6,576
Transfer from government				271	6	7	1	30	315
Total revenue	1,909	1,729	1,334	1,065	647	65	39	103	6,891
Expenses									
From operations	1,380	1,728	889	999	436	66	35	101	5,634
Transfers to government	353						28		381
Total expenses	1,733	1,728	889	999	436	66	63	101	6,015
Net Income (Loss) for the Year 1990/91	176	1	445	66	211	(1)	(24)	2	876
Net Income (Loss) for the Year 1989/90	120	45	420	19	202	88	(6)	1	889

Statement of Equity in Government Enterprises for the Fiscal Year Ended March 31, 1991

In Millions

	Utility[1]	Insurance[2]	Liquor[3]	Trans-portation[4]	Finance[5]	Industry[6]	Natural Resources[7]	Housing[8]	Total
	$	$	$	$	$	$	$	$	$
Balance—beginning of year	790	55	17	1,127	19	209	30	33	2,280
Net earnings (losses) for the year	176	1	445	66	211	(1)	(24)	2	876
Capital transfers to government	(101)		(462)		(211)				(774)
Adjustments and eliminations	4			1		(5)	(1)	(4)	(5)
Increase (decrease) in equity of Government Enterprises	79	1	(17)	67	0	(6)	(25)	(2)	97
Balance—end of year	869	56	0	1,194	19	203	5	31	2,377

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[1] Utility includes British Columbia Hydro and Power Authority.

[2] Insurance includes Insurance Corporation of British Columbia.

[3] Liquor includes British Columbia Liquor Distribution Branch.

[4] Transportation includes British Columbia Ferry Corporation, British Columbia Railway Company, British Columbia Steamship Company (1975) Ltd., British Columbia Transit and 178561 B.C. Ltd (formerly Pacific Coach Lines Ltd.).

[5] Finance includes British Columbia Assessment Authority and British Columbia Lottery Corporation.

[6] Industry includes British Columbia Enterprise Corporation, B.C. Pavilion Corporation, Pacific National Exhibition, Duke Point Development Limited and W.L.C. Developments Ltd.

[7] Natural Resources includes Creston Valley Wildlife Management Authority Trust Fund, Provincial Capital Commission and British Columbia Petroleum Corporation.

[8] Housing includes British Columbia Housing Management Commission, Provincial Rental Housing Corporation, Housing Corporation of British Columbia and British Columbia Housing and Employment Development Financing Authority.

Consolidated Revenue Fund Financial Statements as at March 31, 1991

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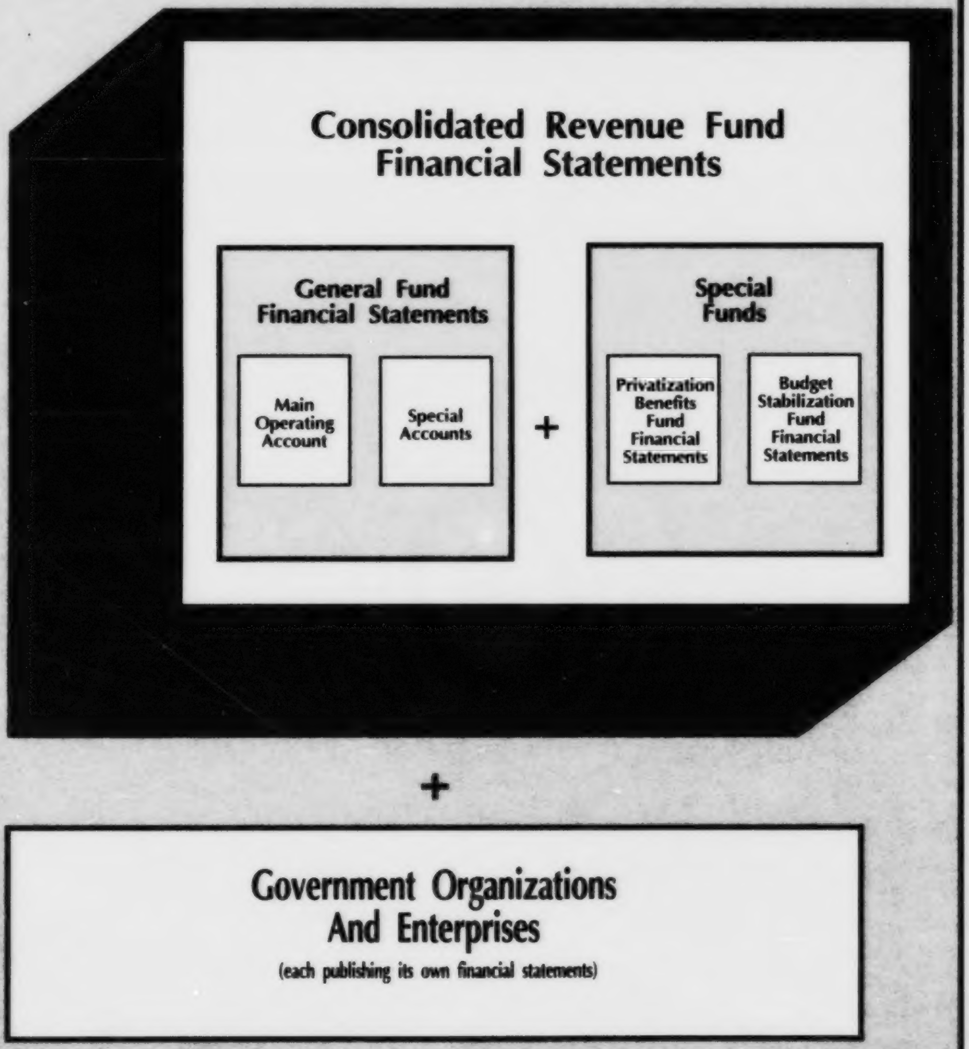
Consolidated Revenue Fund Financial Statements
General Fund Financial Statements
Main Operating Account
Special Accounts
+
Special Funds
Privatization Benefits Fund Financial Statements
Budget Stabilization Fund Financial Statements
+
Government Organizations And Enterprises
(each publishing its own financial statements)

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have audited the balance sheet of the Consolidated Revenue Fund of the Government of the Province of British Columbia as at March 31, 1991 and the statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. These financial statements are the responsibility of the Government. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In the conduct of my audit, I have received all the information and explanations I have required.

These financial statements do not include the Government's liability for the unfunded portion of pension benefits earned by employees. The Government only records as pension expenditure the amount of funding it provides in accordance with the Pension (Public Service) Act. If the Government had been recording the full cost of pension benefits accruing to its employees in each fiscal year, in the manner recommended in 1988 by the Canadian Institute of Chartered Accountants, the Government's liabilities and net deficiency would have been increased by approximately $441 million as at March 31, 1990, the date of the latest actuarial valuation pursuant to the Pension (Public Service) Act. Since no other actuarial valuations have been carried out using the recommended accrued benefit method, the effects on the net operating revenue (expenditure) for the years ended March 31, 1990 and 1991, and on the liabilities and net deficiency at March 31, 1991, are not reasonably determinable.

...2

AUDITOR GENERAL'S REPORT
Consolidated Revenue Fund Financial Statements
Page 2

I report in accordance with section 7 of the Auditor General Act. In my opinion, except for the effects of not recording the Government's liability for the unfunded portion of pension benefits earned by employees as referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Consolidated Revenue Fund of the Government as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements applied, after giving retroactive effect to the changes explained in the 1991 Changes in Accounting Policy section of the Introduction to the 1990/91 Public Accounts, on a basis consistent with that of the preceding year.

As described in note 1(a), these financial statements reflect only the transactions and balances of the Consolidated Revenue Fund, which consists of the General Fund, the Budget Stabilization Fund and the Privatization Benefits Fund. Other significant financial activities of the Government occur outside this reporting entity. These additional activities are reflected in the Summary Financial Statements of the Government, included in another section of the Public Accounts, which consolidate the transactions and balances of the General and Special Funds with those of other Government organizations and enterprises to provide an accounting of substantially the full nature and extent of the financial affairs and resources for which the Government is responsible.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 15, 1991

Consolidated Revenue Fund Balance Sheet
as at March 31, 1991

	Note	In Millions 1991	 1990
Assets		$	$
Cash and temporary investments	2	125	400
Accounts receivable	3	1,162	957
Inventories	4	47	55
Amounts due from other governments	5	64	70
Investments in and amounts due from Crown corporations and agencies	6	619	662
Loans, advances and other investments	7	879	777
Mortgages receivable	8	144	135
Fiscal Agency Loan Program	9	6,229	4,914
Other assets	10	37	25
		9,306	**7,995**
Liabilities and Net Equity (Deficiency)			
Liabilities:			
Accounts payable and accrued liabilities	11	931	930
Amounts due to other governments	12	197	140
Due to Crown corporations, agencies and funds	13	230	197
Deferred revenue	14	266	269
Public debt, used for government operating purposes	15	4,726	4,209
Public debt, used for Fiscal Agency Loan Program	16	6,233	4,917
		12,583	10,662
Net equity (deficiency)	17	(3,277)	(2,667)
		9,306	**7,995**
Physical assets	18		
Contingencies and commitments	19		

The accompanying notes are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

DOUGLAS H. HORSWILL
Deputy Minister of Finance and
Corporate Relations

ALAN J. BARNARD
Deputy Comptroller General
Acting for the Comptroller General

Consolidated Revenue Fund
Statement of Revenue and Expenditure
for the Fiscal Year Ended March 31, 1991

	In Millions	
	1991	1990
Revenue	$	$
Taxation	8,956	7,969
Natural resources	1,171	1,249
Fees and licences	1,315	1,279
Investment earnings	140	207
Miscellaneous	234	226
Contributions from government organizations and enterprises	629	532
Contributions from the federal government	1,961	2,101
Total revenue	**14,406**	**13,563**
Expenditure		
Health	5,028	4,502
Social services	1,674	1,504
Education	4,058	3,181
Protection of persons and property	725	613
Transportation	1,188	1,199
Natural resources and economic development	1,064	1,007
Other	506	455
General government	242	235
Debt servicing[1]	531	510
Total operating expenditure (Note 20)	**15,016**	**13,206**
Net Operating Revenue (Expenditure) for the Year	**(610)**	**357**

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[1] Debt servicing does not include interest of $652,341,588 (1990: $520,966,285) on borrowings to finance the Fiscal Agency Loan Program as the interest revenue and expenditure are offsetting.

The accompanying notes are an integral part of these financial statements.

Consolidated Revenue Fund
Statement of Changes in Cash and Temporary Investments for the Fiscal Year Ended March 31, 1991

	In Millions 1991			1990
	Receipts $	Disbursements $	Net $	Net $
Operating Transactions				
Net operating revenue (expenditure) for the year			(610)	357
Non–cash items included in net expenditure:				
Accounts receivable (increases)			(205)	(99)
Due from other governments decreases			6	
Due from Crown corporations decreases			4	
Accounts payable increases			1	44
Due to other governments increases			57	
Due to Crown corporations increases			33	36
Public debt issue discount increases			70	25
Loans, advances and other investments decreases				11
Provision for doubtful accounts			42	22
Other under $10 million			(3)	3
Cash items applicable to future operations			5	31
Cash derived from (used for) operations			(600)	430
Investment Transactions				
Loans, advances and other investments (issues)	218	329	(111)	(209)
Mortgages receivable repayments (issues)	33	53	(20)	285
Divestment of (investment in):				
Crown corporations	186	147	39	(50)
Other assets	4	35	(31)	
Cash derived from (used for) investments	441	564	(123)	26
Total financial increases (decreases)			(723)	456
Financing Transactions[1]				
Increase in Public Debt	16,167	14,408	1,759	324
Used for Fiscal Agency Loan Program	(9,370)	(8,059)	(1,311)	(1,059)
Cash derived from (used for) financing	6,797	6,349	448	(735)
(Decrease) in cash and temporary investments			(275)	(279)
Balance—beginning of year			400	679
Balance—end of year			125	400

---

[1] Financing transaction receipts are from debt issues and disbursements are for debt repayments.

The accompanying notes are an integral part of these financial statements.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1991

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the transactions and balances of the General Fund and Special Funds which combined are known as the Consolidated Revenue Fund. Separate summary financial statements of the government are prepared which include the financial activities of the Consolidated Revenue Fund and government organizations and enterprises. (*See* Summary Financial Statements section of the Public Accounts.)

For purposes of these financial statements, the General and Special Funds of the government are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund—includes all transactions and balances of the government not otherwise earmarked by legislative action, including those of the Queen's Printer and the Purchasing Commission, special accounts and other statutory spending authorities; and
- Special Funds—amounts set aside from the General Fund by special disposition of the Legislature.

(b) PRINCIPLES OF COMBINATION

The accounts of the General Fund are combined with the Special Funds after adjusting them to conform with the accounting policies as described below. Inter-fund revenue and expenditure transactions are eliminated upon combination.

(c) BASIS OF ACCOUNTING AND SPECIFIC POLICIES

The basis of accounting, specific policies and 1991 changes in accounting policy are as stated in the Introduction section of the Public Accounts.

2. Cash and Temporary Investments

	In Millions	
	1991	1990
	$	$
Cash (cheques issued in excess of funds on deposit)	(60)	(123)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios	185	523
	125	400

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, such as the Fiscal Agency Loan Program and the Privatization Benefits Fund amounts, the government's cash balances and temporary investments are held in General Fund bank and investment accounts.

3. Accounts Receivable

	In Millions	
	1991	1990
	$	$
Taxes receivable	813	544
Ministerial accounts receivable	313	291
Accrued interest	102	88
Crown corporations and agencies	15	112
	1,243	1,035
Less provision for doubtful accounts	(81)	(78)
	1,162	957

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

4. Inventories

	In Millions	
	1991	1990
	$	$
Property under development	46	53
Ministerial inventories	1	2
	47	55

5. Amounts Due From Other Governments

	In Millions	
	1991	1990
	$	$
Government of Canada:		
Current	62	66
Local Governments:[1]		
Current	2	4
	64	70

---

[1] Local governments are municipal units established by the provincial government. They include regional and metropolitan municipalities, cities, towns, townships, districts, rural municipalities and villages.

6. Investments In and Amounts Due From Crown Corporations and Agencies

	In Millions			
	1991			1990
	Investments $	Amounts Due $	Total $	Total $
British Columbia Buildings Corporation		24	24	12
British Columbia Hydro and Power Authority		122	122	109
British Columbia Liquor Distribution Branch				17
British Columbia Lottery Corporation		15	15	14
B.C. Pavilion Corporation	154		154	158
British Columbia Petroleum Corporation				8
British Columbia Railway Company	258	10	268	268
British Columbia Regional Hospital Districts Financing Authority		6	6	12
British Columbia School Districts Capital Financing Authority		9	9	27
Discovery Enterprises Inc				14
Provincial Rental Housing Corporation	1	20	21	23
	413	206	619	662

Definitions

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the province. A number of other Crown corporations and agencies exist for which the province has either no recorded investment, or an investment of less than one million dollars.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the province, in addition to recoverable advances due to the province.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

7. Loans, Advances and Other Investments

	In Millions	
	1991	1990
	$	$
Agricultural Land Development Act	14	14
Crop Insurance Stabilization Act	15	15
Development Corporation Act	116	120
Downtown Revitalization Act	11	13
Homeowner Assistance Act	4	5
Industrial Development Fund Act	21	22
Industrial Development Incentive Act	139	114
Low Interest Loan Agreement Revolving Fund Act	4	5
Ministry of Lands, Parks and Housing Act	2	5
Privatization Benefits Fund Act	474	422
Province of Saskatchewan	100	100
Vancouver Island Gas Pipeline Act	21	
Other	44	19
	965	854
Less provision for doubtful accounts	(86)	(77)
	879	777

8. Mortgages Receivable

	In Millions	
	1991	1990
	$	$
Crown Land—pursuant to the *Ministry of Lands, Parks and Housing Act*	18	20
False Creek land sale		
Note receivable	100	91
Public participation funding agreement	20	20
Provincial Regional Housing Corporation	1	
Provincial Home Acquisition—pursuant to the *Provincial Home Acquisition Act, Home Purchase Assistance Act*, and the *Home Conversion and Leasehold Loan Act*	43	22
	182	153
Less provision for doubtful accounts	(38)	(18)
	144	135

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

9. Fiscal Agency Loan Program

	In Millions	
	1991	1990
	$	$
Cash and temporary investments held for relending		55
Loans made to government bodies:		
British Columbia Assessment Authority	6	4
British Columbia Buildings Corporation	350	315
British Columbia Educational Institutions Capital Financing Authority	160	81
British Columbia Hydro and Power Authority	3,736	2,981
British Columbia Railway Company	78	49
British Columbia Regional Hospital Districts Financing Authority	287	112
British Columbia School Districts Capital Financing Authority	308	87
British Columbia Systems Corporation	16	17
British Columbia Transit	979	920
Capital Project Certificate of Approval Program	171	193
Greater Vancouver Sewerage and Drainage District	26	27
Greater Vancouver Water District	62	20
Improvement Districts	2	2
Simon Fraser University	2	3
Thompson–Nicola District	1	1
University of British Columbia	41	43
University of Victoria	4	4
	6,229	4,914

10. Other Assets

	In Millions	
	1991	1990
	$	$
Prepaid program costs—ministerial prepayments	12	11
Unamortized issue costs of public debt	25	14
	37	25

11. Accounts Payable and Accrued Liabilities

	In Millions	
	1991	1990
	$	$
Ministry trade accounts and other liabilities	626	650
Accrued interest on public debt	201	203
Accrued employee leave entitlements	87	72
Forest Act, section 88	1	1
Provision for guaranteed debt payout	16	4
	931	930

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

12. Amounts Due to Other Governments

	In Millions	
	1991	1990
	$	$
Government of Canada:		
Current	151	88
Local Governments:[1]		
Current	46	45
Long term		7
	46	52
	197	140

---

[1] Local governments are municipal units established by the provincial government. They include regional and metropolitan municipalities, cities, towns, townships, districts, rural municipalities and villages.

13. Due to Crown Corporations, Agencies and Funds

	In Millions	
	1991	1990
	$	$
Trust Funds	16	22
British Columbia Colleges and Institutes	14	13
British Columbia Liquor Distribution Branch	2	
British Columbia Transit	10	9
Medical Services Commission of British Columbia	177	143
Simon Fraser University	3	3
University of British Columbia	7	6
University of Victoria	1	1
	230	197

14. Deferred Revenue

	In Millions	
	1991	1990
	$	$
Motor vehicle licences and permits	83	76
Water rentals and recording fees	61	55
Petroleum, natural gas and minerals, leases and fees	22	22
Medical Services Plan premiums	39	40
Miscellaneous	61	76
	266	269

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

15. Public Debt, Used for Government Operating Purposes

In Millions

		1991				1990	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Short-term promissory notes	1990–1991					162	
	1991–1992	587	294	881			
	1992–1993	11		11			
Treasury bills	1990–1991					780	
	1991–1992	780		780			
Notes and bonds	1990–1991					686	9.75
	1991–1992	662	1	663	10.08	689	9.88
	1992–1993	269		269	7.98	270	7.98
	1993–1994	395	1	396	9.87	346	9.36
	1994–1995	64	12	76	9.92	27	7.27
	1995–1996	611		611	10.79	311	10.60
	1996–2001	1,842	4	1,846	10.11	1,217	8.95
	2001–2006	166		166	10.33	166	10.35
	2006–2011	94		94	10.50	9	8.11
		4,103	18	4,121	10.06	3,721	9.42
Total debt issued at face value		5,481	312	5,793		4,663	
Less:							
Sinking funds				(894)		(308)	
				4,899		4,355	
Unamortized discount				(173)		(146)	
				4,726		4,209	

Promissory notes outstanding at March 31, 1991 mature at various dates to February 26, 1993 at an annual average interest rate of 11.98%. During the year, $3.1 billion in notes were issued at interest rates which varied between 9.66% and 13.95%.

Treasury bills outstanding at March 31, 1991 mature at various dates to September 25, 1991 at an annual average interest rate of 10.77%. During the year, $2.5 billion in Treasury bills were issued at interest rates which varied between 9.53% and 13.84%.

The province had 101 series of notes and bonds outstanding at March 31, 1991.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 27.8 billion Yen (1990: 29.4 billion Yen) which have been fully hedged to $203 million Canadian (1990: $211.9 million Canadian) through currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

In Millions

	Canadian Funds $	U.S. Funds $
1992	666	1
1993	307	1
1994	272	1
1995	112	8
1996	556	

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

16. Public Debt, Used for Fiscal Agency Loan Program

In Millions

		1991				1990	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Promissory notes	1990–1991					2,763	
	1991–1992	1,523	1,254	2,777		123	
Notes, bonds and debentures	1990–1991					23	11.55
	1991–1992	171		171	10.22	171	10.22
	1992–1993	104		104	9.73	104	9.73
	1993–1994	778		778	11.61	579	11.61
	1994–1995	293		293	9.28	293	9.28
	1995–1996	41		41	10.02	41	10.02
	1996–2001	487		487	10.47	293	9.99
	2001–2006	392		392	12.75	392	12.75
	2006–2011	1,232		1,232	10.39	757	10.15
	2016–2021	300		300	10.60		
		3,798		3,798	10.80	2,653	10.73
Total debt issued at face value		5,321	1,254	6,575		5,539	
Less:							
Sinking funds				(242)		(495)	
				6,333		5,044	
Unamortized discount				(100)		(127)	
				6,233		4,917	

Promissory notes outstanding at March 31, 1991 mature at various dates to March 30, 1992 at an annual average interest rate of 10.72%. During the year, $8.5 billion in notes were issued at interest rates which varied between 2.97% and 14%.

The province had 73 issues of notes, bonds and debentures outstanding at March 31, 1991.

Included in notes, bonds and debentures payable in Canadian currency are Japanese Yen notes totalling 9.8 billion Yen (1990: 11.6 billion Yen) which have been fully hedged to $63.1 million Canadian (1990: $73 million Canadian) through foreign currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Millions Canadian Funds $
1992	203
1993	127
1994	824
1995	308
1996	83

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

17. Net Equity (Deficiency)

	In Millions	
	1991	1990
	$	$
Net equity (deficiency)—beginning of year	(2,667)	(3,024)
Net revenue (expenditure) for the year	(610)	357
Net equity (deficiency)—end of year	(3,277)	(2,667)

18. Physical Assets

Physical assets are recorded as expenditures in the year they are received. Expenditures for physical assets are classified in the books of the province as "Asset Acquisitions." During the 1990/91 fiscal year, the following types of physical asset acquisitions have been recorded:

	In Millions	
	1991	1990
	$	$
Data and word processing equipment	52	75
Office furniture and equipment	14	20
Lands, buildings and works	365	303
Machinery, equipment and works	11	19
	442	417

19. Contingencies and Commitments

(a) GUARANTEED DEBT

Guaranteed debt as at March 31, 1991 totalled $6.2 billion (1990: $7.1 billion). *See* Statement of Guaranteed Debt in the General Fund Financial Statements section of the Public Accounts for details.

(b) CONTINGENT LIABILITIES

(i) Pending litigation

The government is a defendant in legal actions which may give rise to future liabilities. No amount has been recorded in these financial statements because the outcome of the litigation is uncertain.

The government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds $100,000:

- claims of $20 million against Securities Commission by investors in debt securities;
- claims of $1.1 million for alleged negligence of ambulance drivers;
- claims of $2.8 million have been made regarding motor vehicle accidents;
- claims of $4.3 million have been made regarding contract disputes;
- various claims totalling $7 million against assessments for motive fuel, hotel room, logging, mining, corporation capital and property purchase taxes;
- claims totalling $12.8 million against assessments for social services tax;
- claims totalling $152 million for alleged expropriation of mineral claims;
- claims totalling $100 million for neglect of statutory duty with respect to finance cooperative;
- claims of $15 million for alleged negligence to withdraw statutory exemption under the *Securities Act* of PGC Noteholders;
- claims of $15 million for the improper use of confidential information;
- claims of $3.5 million for alleged failure to act on known breach of statute during the investigation of a collapsed mortgage brokerage;
- claims of $102.5 million for alleged negligent design, construction or maintenance of roads;
- claims of $2 million have been made regarding vaccination problems;
- claims of $13.4 million have been made regarding construction disputes;
- claim of $.3 million regarding enforcement provisions of the *Liquor Control and Licencing Act*; and
- various legal actions totalling $9.8 million representing claims for damages to persons and property or other miscellaneous claims.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

19. Contingencies and Commitments—Continued

(b) CONTINGENT LIABILITIES—Continued

(ii) Other contingent liabilities

Under the terms of the sale of the Expo 86 lands, the province is required to clean the site of all hazardous materials.

The government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. No liability for all other contingent liabilities has been recorded in these financial statements because amounts are uncertain.

(c) COMMITMENTS

At the end of each year, government has a number of commitments outstanding for capital contracts and extraordinary programs. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. Year-end commitments for capital contracts and extraordinary costs totalled approximately $222 million (1990: $106 million).

(d) SUPERANNUATION AND PENSION ACTUARIAL VALUATIONS

(i) The government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances, equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the **latest actuarial valuations** for the above funds are provided for information purposes:

	In Millions	
	Public Service Superannuation as at March 31, 1990	College Pension as at August 31, 1988
	$	$
Total actuarial liability	5,447	372
Less assets:		
Fund	(3,107)	(196)
Present value of future contributions	(1,902)	(146)
Unfunded liability	438	30

(iii) The government also has statutory responsibility for any deficiency which arises between the money available in the Members of the Legislative Assembly Superannuation Account for the payment of superannuation allowances and the amounts necessary to meet the payment of such allowances. It is the practice of the government to fully fund such deficiencies at the time a member or the surviving spouse becomes eligible and elects to receive an allowance. An actuarial valuation of the account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed.

See the Trust Funds Financial Statements section of the Public Accounts for further details of these funds.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

20. Expenditure by Group Account Classification

	In Millions	
	1991	1990
	$	$
Grants and contributions	11,127	9,552
Salaries and benefits	1,302	1,186
Operating costs	1,669	1,523
Asset acquisitions	442	417
Other	1,417	1,233
Recoveries	(941)	(705)
	15,016	13,206

Valuation allowances of $45 million (1990: $22 million) are included in the "other" group account classification.

21. Expenses Due to Increases in Valuation Allowances

	In Millions	
	1991	1990
	$	$
Accounts receivable	20	3
Investments in and amounts due from Crown corporations and agencies	4	4
Loans, advances and other investments	14	15
Mortgages receivable	1	
Other assets	6	
	45	22

These amounts are included in expenditure and represent the write down of assets in the above categories.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1991—Continued

22. Trust Funds

Amounts held and administered by the government at the end of the fiscal year were comprised of the following:

	In Millions 1991	1990
	$	$
Superannuation, Pension and Long-term Disability Funds[1,2,4] —administered by the Superannuation Commission	12,952	11,359
Sinking funds[1,3] —administered by the Provincial Treasury	5,468	4,516
Investment funds of Crown corporations and agencies —administered by the Provincial Treasury	544	666
Public Trustee and Official Administrators —administered by government officials	354	312
Supreme and County Court Rules (Suitors' Funds) —administered by the Courts	92	86
Workers' Compensation Board of British Columbia[1,2]	3,642	3,377
Other trust funds —administered by various government officials	52	60
	23,104	20,376

Trust funds include amounts held and administered in trust, over which the government has no power of appropriation.

Cash and investments of the trust funds are managed or held by the Provincial Treasury, Ministry of Finance and Corporate Relations.

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[1] See the Trust Funds Financial Statements section of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entities whose sinking funds are administered by the Provincial Treasury.

[2] The amounts for five of the Superannuation and Pension Funds totalling $8,807 million (1990: $7,837 million) and for the Workers' Compensation Board of British Columbia, have been taken from these Funds' latest audited financial statements which have a different fiscal year-end than these financial statements.

[3] Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to public debt as disclosed in Notes 15 and 16 of these financial statements.

[4] The accounting policy of these trust funds has been changed to reflect assets at their market value. Comparative amounts for 1989/90 have been restated to reflect this change.

23. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation.

Amounts due from, and to, other governments—beginning in 1990/91, amounts due from, and to, other governments are shown as a separate classification on the Balance Sheet. Comparative amounts from 1989/90 have been restated to reflect these new categories.

These reclassifications have had no effect on the operating results or fund balances as previously reported.

Financial Statements of Government Organizations and Enterprises

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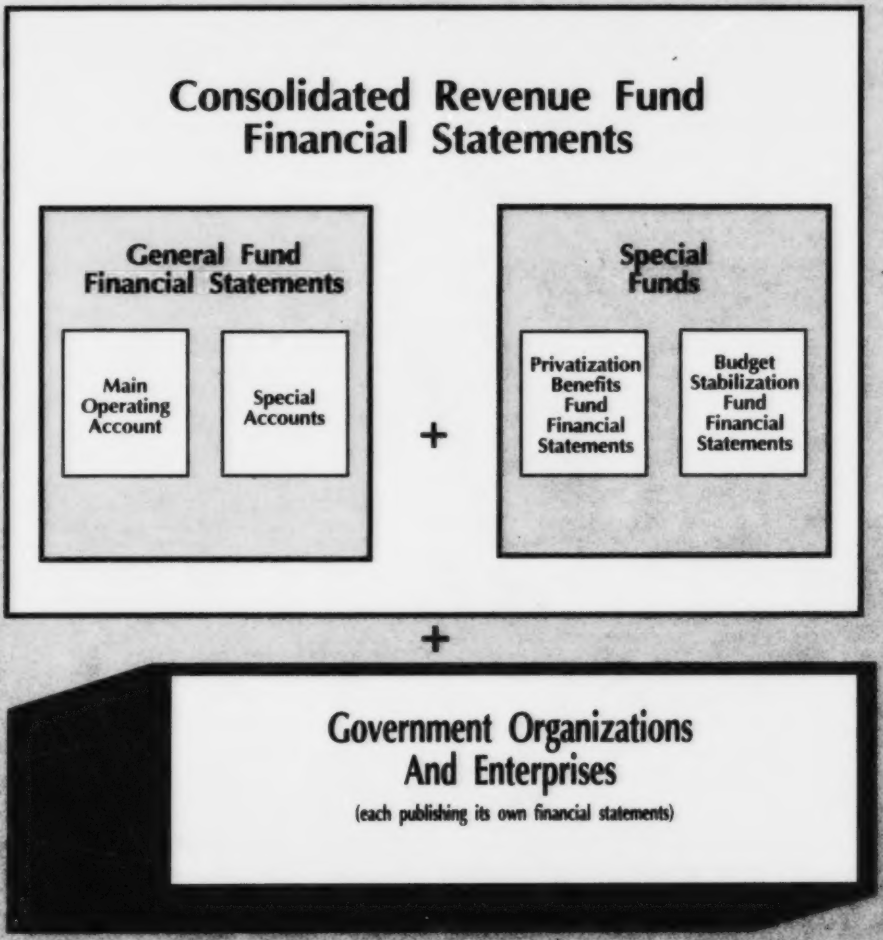
178561 B.C. Ltd. (formerly Pacific Coach Lines Ltd.) 302

Summary Financial Statements


Consolidated Revenue Fund Financial Statements
General Fund Financial Statements
Main Operating Account
Special Accounts
+
Special Funds
Privatization Benefits Fund Financial Statements
Budget Stabilization Fund Financial Statements
+
Government Organizations And Enterprises
(each publishing its own financial statements)

Summary of Financial Statements of Government Organizations and Enterprises
(Unaudited)

In Thousands

	Balance Sheet			Operating Statement		
Recorded on the Consolidated Basis	Assets	Liabilities	Equity	Income	Expenditure	Net Earnings (losses)
B.C. Health Care Risk Management Society	114	29	85	5,356	5,372	(16)
B.C. Summer and Winter Games Society.........	755	440	315	3,433	3,319	114
British Columbia Buildings Corporation	736,164	610,318	125,846	298,393	277,772	20,621
British Columbia Educational Institutions Capital Financing Authority	504,516	504,516	0	73,294	73,294	0
British Columbia Hazardous Waste Management Corporation.......................................	1,597	462	1,135	3,725	2,590	1,135
British Columbia Health Research Foundation...	14,753	12,406	2,347	12,560	11,368	1,192
British Columbia Heritage Trust	5,759	80	5,679	3,177	2,479	698
British Columbia Regional Hospital Districts Financing Authority.........................	960,741	960,741	0	140,349	140,349	0
British Columbia School Districts Capital Financing Authority	1,004,517	1,004,517	0	169,793	169,793	0
British Columbia Systems Corporation	76,415	57,102	19,313	154,898	145,173	9,725
British Columbia Trade Development Corporation	5,720	4,515	1,205	10,853	10,183	670
British Columbia Year of Music Society...........	11,976	11,976	0	0	0	0
Downtown Revitalization Program Society of British Columbia	17,136	64	17,072	1,724	545	1,179
First Peoples' Heritage, Language and Culture Council[1]	0	0	0	0	0	0
Health Facilities Association of British Columbia	75,798	75,798	0	17,216	17,216	0
Medical Services Commission of British Columbia	238,576	238,576	0	1,351,024	1,351,024	0
Okanagan Valley Tree Fruit Authority	722	208	514	1,691	1,177	514
Science Council of British Columbia	22,536	371	22,165	19,982	17,608	2,374
The Education Technology Centre of British Columbia	2,571	921	1,650	3,057	3,309	(252)
	3,680,366	3,483,040	197,326	2,270,525	2,232,571	37,954
Recorded on the Modified Equity Basis						
B.C. Pavilion Corporation	157,421	4,622	152,799	31,294	33,692	(2,398)
British Columbia Assessment Authority	7,353	3,502	3,851	44,179	44,947	(768)
British Columbia Enterprise Corporation	0	0	0	0	0	0
British Columbia Ferry Corporation.................	441,544	278,982	162,562	260,180	264,213	(4,033)
British Columbia Housing and Employment Development Financing Authority...............	1,620	859	761	204	2	202
British Columbia Housing Management Commission	15,005	6,459	8,546	96,909	94,500	2,409
British Columbia Hydro and Power Authority..	9,257,000	8,495,000	762,000	1,909,000	1,702,000	207,000
British Columbia Liquor Distribution Branch...	60,269	60,269	0	1,334,373	889,074	445,299
British Columbia Lottery Corporation.............	69,834	69,834	0	603,297	385,863	217,434
British Columbia Petroleum Corporation						
—Petroleum Corporation Fund	7,332	6,580	752	35,941	32,782	3,159
—Natural Gas Price Adjustment Fund	0	0	0	76,756	83,245	(6,489)

Summary of Financial Statements of Government Organizations and Enterprises—Continued

(Unaudited)

In Thousands

	Balance Sheet			Operating Statement		
Recorded on the Modified Equity Basis —Continued	Assets	Liabilities	Equity	Income	Expenditure	Net Earnings (losses)
British Columbia Railway Company	1,329,516	387,989	941,527	299,340	265,558	33,782
British Columbia Steamship Company (1975) Ltd	4,960	2,161	2,799	1,052	2,295	(1,243)
British Columbia Transit	1,630,143	1,424,433	205,710	466,574	464,491	2,083
Creston Valley Wildlife Management Authority Trust Fund	302	99	203	390	466	(76)
Duke Point Development Limited	13,536	21,917	(8,381)	786	392	394
Housing Corporation of British Columbia	0	0	0	421	44	377
Insurance Corporation of British Columbia	2,886,651	2,718,996	167,655	1,745,032	1,727,842	17,190
Pacific National Exhibition	33,644	3,135	30,509	27,517	26,609	908
Provincial Capital Commission	4,066	242	3,824	3,130	2,148	982
Provincial Rental Housing Corporation	200,309	80,539	119,770	8,732	6,872	1,860
W.L.C. Developments Ltd	20,938	3,995	16,943	666	385	281
178561 B.C. Ltd. (formerly Pacific Coach Lines Ltd.)	42	0	42	0	1	(1)
	16,141,485	13,569,613	2,571,872	6,945,773	6,027,421	918,352
	19,821,851	**17,052,653**	**2,769,198**	**9,216,298**	**8,259,992**	**956,306**

The figures on this schedule are taken from the financial sta*ements of the above listed entities which are contained in this volume. As they do not all have the same fiscal year end, totals do not all apply to the 1990/91 fiscal year. Totals are shown only to give the reader an idea of the size and scope of the organizations on a collective basis.

[1] The First Peoples' Heritage, Language and Culture Council was incorporated during the year but did not transact any business.

B.C. Health Care Risk Management Society

Coopers
& Lybrand

chartered accountants

777 Broughton Street
Victoria British Columbia
Canada V8W 1E3

telephone (604) 384-4131
telecopier (604) 384-1194

a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT

To the Members of
of B.C. Health Care Risk Management Society

We have audited the balance sheet of B.C. Health Care Risk Management Society as at March 31, 1991 and the statements of operations and surplus, and changes in financial position for the year then ended. These financial statements are the responsibility of the society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the society as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the British Columbia Society Act we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Coopers & Lybrand
CHARTERED ACCOUNTANTS

Victoria, B.C.
June 28, 1991

B.C. HEALTH CARE RISK MANAGEMENT SOCIETY
BALANCE SHEET
AS AT MARCH 31, 1991

	1991 $	1990 $
ASSETS		
CASH	100,803	89,992
PREPAID EXPENSE	12,610	12,566
ACCOUNTS RECEIVABLE	629	765
	114,042	103,323
LIABILITIES AND SURPLUS		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	28,929	2,053
SURPLUS	85,113	101,270
	114,042	103,323

SIGNED ON BEHALF OF THE BOARD

Director

Director

B.C. HEALTH CARE RISK MANAGEMENT SOCIETY
STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1991

	1991 $	1990 $
REVENUE		
Grants from the Province of British Columbia	5,346,177	5,295,996
Interest	9,859	8,523
	5,356,036	5,304,519
EXPENDITURES		
Audit	1,631	1,510
Contracted administration and loss control	349,435	285,172
Indemnification costs (note 2)	5,000,000	5,000,000
Insurance costs	12,566	10,824
Office	2,236	145
Travel	6,325	6,272
	5,372,193	5,303,923
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURES	(16,157)	596
SURPLUS - BEGINNING OF YEAR	101,270	100,674
SURPLUS - END OF YEAR	85,113	101,270

B.C. HEALTH CARE RISK MANAGEMENT SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

	1991 $	1990 $
CASH FROM OPERATIONS		
(Deficiency) excess of revenue over expenditures	(16,157)	596
Net increase in non-cash working capital balances related to operations	26,968	(12,162)
INCREASE (DECREASE) IN CASH	10,811	(11,566)
CASH - BEGINNING OF YEAR	89,992	101,558
CASH - END OF YEAR	100,803	89,992

B.C. HEALTH CARE RISK MANAGEMENT SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

1. NATURE OF THE ASSOCIATION

The B.C. Health Care Risk Management Society was incorporated under the Society Act on October 21, 1986. The purpose of the society is to provide risk management services for hospitals and other health care agencies.

2. INDEMNIFICATION COSTS

The society has arranged with the British Columbia Provincial Government to provide hospitals and other specifically identifiable health care facilities with an indemnification for liability claims against the facility. The cost of $5,000,000 protects the society against liability claims where the incident occurred during the fiscal year ended March 31, 1991.

B.C. Pavilion Corporation

KPMG Peat Marwick Thorne

Chartered Accountants

777 Dunsmuir Street
P.O. Box 10426
Vancouver, B.C., Canada
V7Y 1K3

Telephone: (604) 691-3000
Direct Dial: (604)
Fax: (604) 691-3031
File Ref.

AUDITORS' REPORT TO THE SHAREHOLDER

We have audited the balance sheet of B.C. Pavilion Corporation as at March 31, 1991 and the statements of revenue and expenses and deficit, changes in financial position and contributed surplus for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Company Act (British Columbia), we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Peat Marwick Thorne

Chartered Accountants

Vancouver, Canada
May 10, 1991

B.C. PAVILION CORPORATION

Balance Sheet
(in thousands)

March 31, 1991, with comparative figures for 1990

	1991	1990
Assets		
Current assets:		
Cash and term deposits	$ –	$ 1,135
Accounts receivable	2,181	5,007
Supplies inventory	92	89
Prepaid expenses	194	394
	2,467	6,625
Fixed assets (note 3)	154,954	157,548
	$ 157,421	$ 164,173
Liabilities and Shareholder's Equity		
Current liabilities:		
Accounts payable and accrued liabilities	$ 2,675	$ 4,031
Deposits and deferred revenue	1,947	2,351
	4,622	6,382
Shareholder's equity:		
Share capital (note 4)	1	1
Contributed surplus	155,196	157,790
Deficit	(2,398)	–
	152,799	157,791
Contingent liability (note 5)		
Commitments (note 6)		
	$ 157,421	$ 164,173

See accompanying notes to financial statements.

Approved by the Board:

Director

Director

B.C. PAVILION CORPORATION

Statement of Revenue and Expenses and Deficit
(in thousands)

Year ended March 31, 1991, with comparative figures for 1990

	1991	1990
Revenue from operations	$ 27,993	$ 29,363
Direct event costs	14,465	14,677
	13,528	14,686
Facility expenses:		
Staffing costs	7,408	7,217
Operating expenses	4,045	5,762
Business development	3,529	3,214
General and administration	2,165	2,839
Transportation Museum operations (note 7)	1,263	184
Fees	817	1,284
Depreciation	3,749	4,638
	22,976	25,138
Net expenses prior to recoveries	9,448	10,452
Recoveries:		
Contributions from Province of British Columbia	3,301	5,814
Amortization of contributed surplus to offset depreciation charged on contributed assets	3,749	4,638
	7,050	10,452
Expenses in excess of revenue and recoveries for the year being deficit, end of year	$ 2,398	$ –

See accompanying notes to financial statements.

B.C. PAVILION CORPORATION

Statement of Changes in Financial Position
(in thousands)

Year ended March 31, 1991, with comparative figures for 1990

	1991	1990
Cash provided by (used for):		
Operations:		
Net expenses prior to recoveries	$ (9,448)	$ (10,452)
Depreciation, an item not involving cash	3,749	4,638
	(5,699)	(5,814)
Changes in non-cash operating working capital:		
Accounts receivable	2,826	(1,912)
Supplies inventory	(3)	–
Prepaid expenses	200	(77)
Accounts payable and accrued liabilities	(1,356)	(382)
Deposits and deferred revenue	(404)	444
	(4,436)	(7,741)
Financing:		
Contributions from the Province of British Columbia towards:		
Operations for the year	3,301	5,814
Fixed asset acquisitions for the year	1,155	662
Contribution from the Province of British Columbia in excess of (less than) immediate funding required for operations	–	(1,503)
	4,456	4,973
Investments:		
Proceeds on sale of fixed assets	–	176
Fixed asset additions for the year	(1,155)	(662)
	(1,155)	(486)
Decrease in cash position	(1,135)	(3,254)
Cash position, beginning of year	1,135	4,389
Cash position, end of year	$ –	$ 1,135

Cash position is defined as cash and term deposits.

See accompanying notes to financial statements.

B.C. PAVILION CORPORATION

Statement of Contributed Surplus
(in thousands)

Year ended March 31, 1991, with comparative figures for 1990

	1991	1990
Balance, beginning of year	$ 157,790	$ 155,655
Contributions from the Province of British Columbia towards fixed asset acquisitions	1,155	662
Contribution on the transfer of the B.C. Film Centre April 1, 1989	–	6,111
Transferred to statement of revenue and expenses to offset depreciation charged on contributed assets	(3,749)	(4,638)
Balance, end of year	$ 155,196	$ 157,790

See accompanying notes to financial statements.

B.C. PAVILION CORPORATION

Notes to Financial Statements

Year ended March 31, 1991, with comparative figures for 1990

---

1. General:

B.C. Pavilion Corporation was incorporated by the Province of British Columbia on May 3, 1984 under the Company Act of British Columbia. The current mandate of the Corporation is to manage certain public facilities in the Province. Accordingly, the Corporation owns and operates B.C. Place Stadium and Bridge Studios and operates the following public facilities under separate agreements:

Vancouver Trade and Convention Centre
Robson Conference Centre
B.C. Transportation Museum

2. Summary of significant accounting policies:

The accompanying financial statements are prepared in accordance with generally accepted accounting principles which are considered appropriate for B.C. Pavilion Corporation. Specific accounting policies are:

(a) Fixed assets:

Fixed assets have been recorded as follows:

(i) fixed assets funded through contributions by the Province of British Columbia, either to the Corporation or predecessor corporations, at cost. The related contribution is initially recorded as a credit to contributed surplus;

(ii) fixed assets specifically funded by the Federal Government at cost net of the related contribution;

(iii) all assets are depreciated over their estimated useful lives to the Corporation. Depreciation is provided on the following bases:

Asset classification	Depreciation term
Buildings and improvements	10 to 50 years. Buildings are depreciated on a sinking-fund basis; improvements on a straight-line basis
Furniture	5 years straight-line
Computers	3 years straight-line
Leasehold improvements	Over the shorter of the estimated useful life of the improvement, or the term of the lease
Other fixed assets	1 to 10 years on a straight-line basis, except motor vehicles which are at 30% of the declining-balance

B.C. PAVILION CORPORATION

Notes to Financial Statements, page 2

Year ended March 31, 1991, with comparative figures for 1990

---

2. Summary of significant accounting policies (continued):

(b) Deferred government contributions:

Government funding is initially deferred in the accounts of the Corporation. Funding towards operations is recognized as a recovery in the statement of revenue and expenses and deficit to the extent that the funds are utilized or required. Funding towards fixed asset acquisitions is allocated to contributed surplus at the time the related asset is acquired. Net expenditures in excess of Government contributions will remain unfunded until covered by excess revenues over expenditures or until additional grants are received.

(c) Amortization of contributed surplus:

Contributed surplus is amortized and reflected as a recovery in the statement of revenue and expenses and deficit in an amount equal to that required to offset depreciation charged on contributed assets.

(d) New business development:

Start-up costs relating to new business development are expensed in the year incurred. Any related revenues are only recognized as earned.

3. Fixed assets:

(in thousands)

			1991	1990
	Cost	Accumulated depreciation	Net book value	Net book value
Facilities:				
B.C. Place Stadium	$ 174,114	$ 25,808	$ 148,306	$ 150,740
Bridge Studios	6,643	836	5,807	6,015
Vancouver Trade and Convention Centre	1,080	450	630	597
Other	758	547	211	196
	$ 182,595	$ 27,641	$ 154,954	$ 157,548

B.C. PAVILION CORPORATION

Notes to Financial Statements, page 3

Year ended March 31, 1991, with comparative figures for 1990

3. Fixed assets (continued):

(in thousands)

			1991	1990
	Cost	Accumulated depreciation	Net book value	Net book value
Fixed asset classes:				
Buildings and improvements	$ 167,740	$ 14,955	$ 152,785	$ 154,457
Furniture	1,595	1,152	443	229
Computer	600	524	76	187
Leasehold improvements	196	113	83	107
Other	12,464	10,897	1,567	2,568
	$ 182,595	$ 27,641	$ 154,954	$ 157,548

4. Share capital:

Authorized:

10,000 common shares with no par value

Issued and fully paid:

1 share, held by her Majesty the Queen in right of the Province of British Columbia

5. Contingent liability:

The Corporation's lease to operate the B.C. Enterprise Centre, which was terminated effective September 30, 1989, provided that the rent payable to the landlord for the six month period April 1, 1989 to September 30, 1989 would be subject to review. Per the terms of the lease, an appraiser was jointly appointed to determine the fair market rent.

The landlord did not agree with the results of that review and filed an action in the Supreme Court of B.C. to have the appraiser's findings set aside. This action was dismissed by the Court on June 13, 1990 and the landlord subsequently filed a Notice of Appeal. The appeal was heard in June, 1991 and at present, the Supreme Court of B.C. has not handed down a decision. The Corporation's position is that the rents actually paid were in accordance with the lease, and consequently no provision for rent escalation has been made in these financial statements.

B.C. PAVILION CORPORATION

Notes to Financial Statements, page 4

Year ended March 31, 1991, with comparative figures for 1990

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6. Commitments:

Minimum obligations under long-term operating leases are as follows:

	(in thousands)
1992	$ 427
1993	427
1994	386
1995	300
1996	162

The Corporation is committed to constructing a 120,000 square foot exhibition and trade facility (TRADEX) in Abbotsford, B.C. Substantial completion is scheduled for July, 1991. The construction cost of approximately $4.5 million has been provided for by debt financing.

7. B.C. Transportation Museum management contract:

On November 1, 1989, the Corporation entered into an agreement with the Historic Transportation Society of B.C. to manage, operate and assist in financing the B.C. Transportation Museum. For the year ended March 31, 1991, the Corporation loaned $1,263,000 (1990 - $184,000) to the Society and has forgiven such loans.

8. Related party transactions:

In the normal course of operations, the Corporation acquires from and sells to the Province of British Columbia and certain Crown corporations goods and services, predominantly under prevailing trade terms.

B.C. Summer and Winter Games Society

**MANTELL
DICKSON
BLADES &
DAVIES**

A Partnership of Incorporated Professionals

CHARTERED ACCOUNTANTS

FIFTH FLOOR
844 COURTNEY STREET
VICTORIA, B.C. V8W 1C4

TELEPHONE (604) 386-5544
FAX (604) 381-3734

AUDITORS' REPORT

To The Directors:

B.C. Summer and Winter Games Society

We have audited the balance sheet of B.C. Summer and Winter Games Society as at March 31, 1991 and the statements of revenue, expenditure and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted audited standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the society as at March 31, 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles. As required by the Society Act of British Columbia, we report that, in our opinion, these principles have been applied on a basis consistent with that of the previous year.

Mantell Dickson Blades & Davies

Victoria, B.C.
June 25, 1991

Chartered Accountants

B.C. SUMMER & WINTER GAMES SOCIETY

(Incorporated under the Society Act of British Columbia)

BALANCE SHEET

MARCH 31, 1991

ASSETS

	1991	1990
CURRENT		
Cash	$ 603,171	$ 628,542
Accounts receivable	142,837	265
Prepaid insurance	9,386	9,735
	755,394	638,542
FIXED ASSETS (Note 3)	-	-
	$ 755,394	$ 638,542

LIABILITIES

	1991	1990
CURRENT		
Accounts payable and accrued liabilities	$ 299,666	$ 367,019
Legacy grants		
- Penticton 1990 Winter Games Society	70,000	-
- Prince George 1990 Summer Games Society	70,000	-
- Surrey 1989 Summer Games Society	-	70,000
	439,666	437,019

SURPLUS

	1991	1990
SURPLUS	315,728	201,523
	$ 755,394	$ 638,542

APPROVED BY THE BOARD:

D MacLeod ____________________ Director

Lee Southam. ____________________ Director

See accompanying notes

**MANTELL
DICKSON
BLADES &
DAVIES**

B.C. SUMMER & WINTER GAMES SOCIETY

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
REVENUE		
Grants - Province of British Columbia	$ 3,000,000	$ 3,000,000
Corporate sponsors	132,545	82,500
Interest earned	219,239	205,108
	3,351,784	3,287,608
EXPENDITURES		
Salaries and employee benefits (Schedule 1)	244,457	203,653
Travel and accommodation (Schedule 1)	80,413	84,698
Professional services (Schedule 1)	135,958	227,008
Computer maintenance (Schedule 2)	30,621	6,148
Office and business expenses (Schedule 2)	83,564	59,233
Advertising and publications (Schedule 2)	85,759	92,354
Insurance, leases, utilities (Schedule 2)	93,523	94,967
Games operating costs (Schedule 3)	945,392	734,570
Data and word processor acquisition	701	95,056
Machinery and equipment (Schedule 3)	48,402	63,615
Operating grants (Schedule 3)	1,430,000	1,460,000
Legacy grants (Schedule 3)	140,000	140,000
	3,318,790	3,261,302
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	32,994	26,306
SURPLUS FROM HOST SOCIETIES (Note 4)	81,211	83,936
SURPLUS AT BEGINNING OF YEAR	201,523	91,281
SURPLUS AT END OF YEAR	$ 315,728	$ 201,523

See accompanying notes

**MANTELL
DICKSON
BLADES &
DAVIES**

B.C. SUMMER & WINTER GAMES SOCIETY

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
OPERATING ACTIVITIES		
Cash from operations		
Working capital from operations		
Excess of revenue over expenditure	$ 32,994	$ 26,306
Depreciation, not affecting working capital	49,104	171,483
	82,098	197,789
Changes in non-cash operating working capital		
Accounts receivable	(142,572)	(265)
Prepaid insurance	349	533
Accounts payable and accrued liabilities	2,647	289,618
Cash from operations	(57,478)	487,675
INVESTING ACTIVITY		
Surplus from host societies	81,211	83,936
Purchase of equipment	(49,104)	(171,483)
	32,107	(87,547)
INCREASE (DECREASE) IN CASH DURING THE YEAR	(25,371)	400,128
CASH AT BEGINNING OF YEAR	628,542	228,414
CASH AT END OF YEAR	$ 603,171	$ 628,542

See accompanying notes

MANTELL
DICKSON
BLADES &
DAVIES

B.C. SUMMER & WINTER GAMES SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

1. OPERATIONS

The society was incorporated on June 26, 1987 for the purposes of managing, operating and promoting the B.C. Summer and Winter Games and for fostering interest and participation in sports and sporting activity in British Columbia.

The British Columbia Summer and Winter Games are planned and operated by societies incorporated in the host community for each event. These financial statements do not reflect the revenues and expenditures of the local host societies.

Commencing on April 1, 1989 the society became responsible for, and received additional grants in respect of, the funding of host society grants and certain other expenses, including transportation previously disbursed directly by the Province of British Columbia.

2. SIGNIFICANT ACCOUNTING POLICIES

Equipment and Leasehold Improvements

Equipment and leasehold improvements are recorded at cost, and are fully depreciated in the year of acquisition.

Revenue Recognition

Revenue from Provincial Grants has been recorded on the accrual basis.

Provincial Contributions

The financial statements do not reflect certain administrative expenses incurred and paid directly by the Province of British Columbia, in the delivery of the games.

Legacy Grants

Legacy payments are made to host societies for distribution to local sports and recreation groups upon satisfactory completion of an application and approval process within twelve months of completion of the games. The society recognizes the legacy grant liability upon substantial completion of the application and approval process and other matters relating to the finalization of the host society accounts.

B.C. SUMMER & WINTER GAMES SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

3. FIXED ASSETS

	Cost	Accumulated Depreciation	Net Book Value
Games equipment and supplies	$ 97,922	$ 97,922	$ -
Office machinery and equipment	229,516	229,516	-
Leasehold improvements	17,172	17,172	-
	$ 344,610	$ 344,610	$ -

Equipment additions during the year consist of:

Foam mattresses and beds	$ 16,854
Flags and signs	18,935
Computer equipment	701
Storage trailer	12,614
	$ 49,104

4. SURPLUS FROM HOST SOCIETIES

Surpluses from the host societies is comprised of Prince George 1990 Summer Games Society - $936 and Penticton 1990 Winter Games Society -$80,275. Receipt of surplus from summer and winter games host societies is recorded at the earlier of cash receipt and final determination of the amount of the surplus.

5. CONTRACTUAL COMMITMENTS

The society leases premises for $46,615 per annum, under a lease expiring on November 30, 1993. The society is also leasing office equipment for $9,442 per annum, under a lease expiring in 1992. The society has a contractual commitment to the Executive Director which extends to March 1994.

Maximum annual commitments in each of the next three fiscal years are as follows:

1992	$ 142,457
1993	135,376
1994	121,361
	$ 399,194

SCHEDULE 1

B.C. SUMMER & WINTER GAMES SOCIETY

SALARIES AND EMPLOYEE BENEFITS
TRAVEL AND ACCOMMODATION
PROFESSIONAL SERVICES

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
SALARIES AND EMPLOYEE BENEFITS		
Base salaries	$ 202,699	$ 172,236
Casual employees	7,082	6,824
Overtime	10,006	7,000
Canada pension	3,597	3,462
Unemployment insurance	5,958	4,824
Medical services plan	3,149	2,870
Group insurance	7,716	6,437
Pension plan	4,250	-
	$ 244,457	$ 203,653
TRAVEL AND ACCOMMODATION		
Travel and accommodation	$ 60,183	$ 64,814
Per diem	16,370	16,931
Mileage and parking	3,860	2,953
	$ 80,413	$ 84,698
PROFESSIONAL SERVICES		
Executive director	$ 85,100	$ 84,600
Former directors - Surrey	-	24,603
Acquiring corporate sponsors	21,000	35,944
Financial management consultant	-	26,400
External accountants	13,043	11,506
Economic impact study	-	5,286
Communications - Canadian Press	-	1,398
Sports medicine council	3,723	2,000
Independent audits	3,667	14,663
Transcription - F.A. guide	-	773
Host society manual consultant	-	14,760
Media relations	1,025	5,075
Special games projects	3,000	-
Games Curriculum (Co-op)	5,400	-
	$ 135,958	$ 227,008

**MANTELL
DICKSON
BLADES &
DAVIES**

SCHEDULE 2

B.C. SUMMER & WINTER GAMES SOCIETY

COMPUTER MAINTENANCE
OFFICE AND BUSINESS EXPENSES
ADVERTISING AND PUBLICATIONS
INSURANCE, LEASES, UTILITIES

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
COMPUTER MAINTENANCE		
B.C. Systems Corporation	$ 108	$ 6,148
Maintenance	3,000	-
Program enhancements	27,513	-
	$ 30,621	$ 6,148
OFFICE AND BUSINESS EXPENSES		
Office supplies	$ 19,253	$ 19,286
Postage	15,601	9,000
Office expenses	11,007	16,960
Board administration	67	269
Advisory committee meetings	1,595	1,509
Staff training	2,616	347
Workshops	5,121	1,062
Business expenses	20,000	10,800
G.S.T. expense portion	8,304	-
	$ 83,564	$ 59,233
ADVERTISING AND PUBLICATIONS		
Television advertising	$ 51,400	$ 50,000
Host committee newspaper advertising	-	290
Highway sign installation	-	3,762
Provincial advertising	400	3,495
Corporate sponsor - souvenir programme	19,635	20,430
Printing rule books	14,324	14,377
	$ 85,759	$ 92,354
INSURANCE, LEASES, UTILITIES		
Games truck insurance	$ 957	$ 366
Office and liability insurance	12,352	12,695
Rent, utilities, property tax	46,615	47,715
Telephone	14,875	14,999
Equipment lease	17,473	18,464
Maintenance	1,251	728
	$ 93,523	$ 94,967

SCHEDULE 3

B.C. SUMMER & WINTER GAMES SOCIETY

GAMES OPERATING COSTS
MACHINERY AND EQUIPMENT
OPERATING GRANTS
LEGACY GRANTS

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
GAMES OPERATING COSTS		
External transportation - Summer	$ 495,673	$ 373,564
External transportation - Winter	405,113	314,012
Premier's Certificates	6,949	5,068
Equestrian/rowing costs	-	7,222
Games general supplies	31,208	15,570
Games costs	265	16,769
External transportation - Nelson	-	2,365
Moving	6,184	-
	$ 945,392	$ 734,570
MACHINERY AND EQUIPMENT		
Foam beds	$ 16,853	$ 32,127
Flags and signs	18,135	-
Highway signs	-	19,761
Office equipment	-	1,075
Permanent games signs	800	10,652
Storage trailer	12,614	-
	$ 48,402	$ 63,615
OPERATING GRANTS		
Surrey 1989 Summer Games Society	$ -	$ 735,000
Penticton 1990 Winter Games Society	-	585,000
Prince George 1990 Summer Games Society	745,000	85,000
Duncan/North Cowichan 1991 Winter Games Society	580,000	55,000
Coquitlam 1991 Summer Games Society	65,000	-
Vernon 1992 Winter Games Society	35,000	-
Port Alberni 1992 Summer Games Society	5,000	-
	$ 1,430,000	$ 1,460,000
LEGACY GRANTS		
Penticton 1990 Winter Games Society	$ 70,000	$ -
Prince George 1990 Summer Games Society	70,000	-
Nelson 1989 Winter Games Society	-	70,000
Surrey 1989 Summer Games Society	-	70,000
	$ 140,000	$ 140,000

British Columbia Assessment Authority

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Board of Directors of the
British Columbia Assessment Authority, and

To the Minister of Municipal Affairs, Recreation and Culture,
Province of British Columbia:

I have audited the balance sheet of the British Columbia Assessment Authority as at December 31, 1990 and the statements of revenue, expenditure and equity and changes in financial position for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
March 8, 1991

BRITISH COLUMBIA ASSESSMENT AUTHORITY
BALANCE SHEET
AS AT DECEMBER 31, 1990

	1990	1989
ASSETS		
Current Assets		
Cash and temporary investments	$ 3,821,533	$ 4,781,856
Accounts receivable	265,423	172,363
Prepaid expenses	527,515	532,203
	4,614,471	5,486,422
Fixed Assets [Note 3]		
Land, building, equipment and vehicles	7,521,569	6,235,090
Less accumulated depreciation	4,783,538	4,002,493
	2,738,031	2,232,597
	$ 7,352,502	$ 7,719,019
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable and accrued liabilities	$ 2,993,274	$ 2,587,782
Current portion of long-term liabilities	16,373	-
	3,009,647	2,587,782
Long-Term Liabilities		
Employees' past benefits [Note 4]	509,045	513,257
Less current portion	16,373	-
	492,672	513,257
	3,502,319	3,101,039
Equity		
In fixed assets	2,738,031	2,232,597
From operations	1,112,152	2,385,383
	3,850,183	4,617,980
	$ 7,352,502	$ 7,719,019

The accompanying ten notes are an integral part of these financial statements.

Approved by the Authority

John P. Taylor - Chairman of the Board

G. Zorn - Director of Finance

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF REVENUE, EXPENDITURE AND EQUITY
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
REVENUE		
Province of British Columbia grant [Note 5]	$ 6,250,000	$ 7,019,200
Tax levies [Note 6]	36,491,365	33,129,617
Interest	670 721	556,271
Other	767,336	706,438
	44,179,422	41,411,526
EXPENDITURE		
Salaries and benefits	32,087,756	28,756,529
Directors' fees and expenses	138,397	124,466
Office accommodation	2,210,581	2,529,611
Travel	1,818,893	1,733,442
Office	2,503,076	1,820,129
Interest on capital leases	-	545
Other interest [Notes 7 and 10]	495,468	460,708
Professional and special services	4,723,707	3,562,401
Depreciation	969,341	787,058
	44,947,219	39,774,889
[DEFICIENCY] EXCESS OF REVENUE OVER EXPENDITURE	[767,797]	1,636,637
EQUITY - BEGINNING OF YEAR	4,617,980	2,981,343
EQUITY - END OF YEAR	$ 3,850,183	$ 4,617,980

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
OPERATING ACTIVITIES		
[Deficiency] excess of revenue over expenditure for the year	$[767,797]	$ 1,636,637
Depreciation	969,341	787,058
Gain on disposal of fixed assets	[19,839]	[78,423]
[Decrease] in employees' past benefits	[4,212]	[21,518]
Increase [decrease] in non-cash working capital	317,120	[422,514]
Funds provided by operations	494,613	1,901,240
INVESTING ACTIVITIES		
Acquisition of fixed assets	[1,506,824]	[1,447,898]
Proceeds on disposal of fixed assets	51,888	85,556
Funds used for investing activities	[1,454,936]	[1,362,342]
FINANCING ACTIVITIES		
Repayments of obligations under capital leases	-	[16,542]
[DECREASE] INCREASE IN FUNDS	[960,323]	522,356
FUNDS - BEGINNING OF YEAR	4,781,856	4,259,500
FUNDS - END OF YEAR	$ 3,821,533	$ 4,781,856

Funds consist of cash and temporary investments.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

1. THE AUTHORITY

The purpose of the Authority, as set out in the Assessment Authority Act, is to establish and maintain assessments that are uniform in the whole of the Province in accordance with the Assessment Act.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

(a) Fixed assets

Fixed assets are stated at cost. Depreciation is provided on a straight line basis using the following annual rates:

Building	5%
Furniture and equipment	20%
Motor vehicles	20%

(b) Revenue

Revenues are recorded on an accrual basis. Tax levy revenue is recognized when taxes are collected by the municipality or the Minister of Finance and Corporate Relations, at which time they become due to the Authority. The basis of recognition of tax levy revenue is also consistent with the provisions of Section 16(3) of the Assessment Authority Act.

(c) Temporary investments

Temporary investments are recorded at the lower of cost and market value.

3. FIXED ASSETS

	1990			1989
	Cost	Accumulated Depreciation	Net	Net
Land	$ 178,000	$ -	$ 178,000	$ 178,000
Building	223,249	169,842	53,407	64,569
Furniture and equipment	6,232,452	4,039,477	2,192,975	1,720,332
Motor vehicles	887,868	574,219	313,649	269,696
	$7,521,569	$4,783,538	$2,738,031	$2,232,597

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

4. EMPLOYEES' PAST BENEFITS

At the time of the formation of the British Columbia Assessment Authority, the Authority negotiated an agreement with those designated employees whose previous working agreements contained clauses which called for payment of certain benefits upon death, retirement or termination of employment. The benefits under the agreement are recognized as a long-term liability, with an amount equal to payments due within the immediate twelve months following the statement date segregated and recognized as a current liability. Adjustments to the liability resulting from changes in salary rates are charged to the current year. Payments of benefits are treated as a reduction of the liability.

5. PROVINCE OF BRITISH COLUMBIA GRANT

The Authority, as indicated in Section 15(4) of the Assessment Authority Act, may receive an annual operating grant as appropriated by the Legislature. In 1990, $6,250,000 [1989: $7,019,200] was paid to the Authority from the appropriated amount of $7,000,000 [1989: $7,019,200].

6. TAX LEVIES

The Authority by by-law, and subject to the prior approval of the Lieutenant Governor in Council, each year imposes and levies a tax upon all taxable property in the Province, except on the property of British Columbia Hydro and Power Authority. A copy of this by-law is forwarded to the Tax Collector of every municipality in the Province and to the Surveyor of Taxes so that the taxes so levied will be placed on the tax rolls. The proceeds of the taxes so levied and collected by the municipalities or the Minister of Finance and Corporate Relations constitute the Authority's tax levies revenue.

Under Section 15(4) of the Assessment Authority Act, the Authority's annual tax levies are to be "at rates sufficient to maintain the operating fund." The operating fund is defined under Section 15(3) as "the total amount required to meet the annual operating and capital expenses of the Authority." Section 15(4) further specifies that in determining the rate of taxation to be levied "the Authority shall take into account the amount of the annual operating grant."

Based on the foregoing, there was levied on all taxable property in the Province, except on the property of British Columbia Hydro and Power Authority, a tax on each class of property at a rate as set out below:

Class of Property Prescribed Under Section 26 of the Assessment Act	Rate of Tax Applied Against Each $1,000 of Net Taxable Value of Property	
	1990	1989
1 Residential	.1815	.1728
2 Utilities	.6353	.6048
3 Unmanaged Forest	.7260	.6912
4 Major Industrial	.6171	.5875
5 Light Industry	.6171	.5875
6 Business & Other	.4447	.4234
7 Managed Forest	.5445	.5184
8 Recreational/non-profit	.1815	.1728
9 Farm	.1815	.1728

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

7. FINANCING

Under Section 16(4) of the Assessment Authority Act, the Authority may, "pending receipt of the proceeds of the taxes, borrow an amount not exceeding the proceeds of the taxes...and the loan shall be repaid from the proceeds of the taxes."

The maximum borrowings by the Authority outstanding at any time in 1990 were $14,870,500 [1989: $14,497,695].

8. LEASE COMMITMENTS

The Authority is committed to make the following payments on premises under operating leases for periods of more than one year:

1991	$ 2,124,036
1992	1,887,771
1993	1,575,660
1994	1,455,479
1995	1,131,737
1996 - 2001	3,096,787
	$11,271,470

9. PENSION LIABILITY

The Authority and its employees make contributions to the Public Service Superannuation Fund in accordance with the Pension (Public Service) Act. The Superannuation Commission of the Province of British Columbia administers the Fund, including the payment of pension benefits, on behalf of employers and employees to whom the Act applies.

10. RELATED PARTY TRANSACTIONS

In the normal course of operations, the Authority entered into transactions with the Province and certain Crown corporations, predominantly at prevailing market prices and credit terms.

The Ministry of Finance and Corporate Relations acts as fiscal agent of the Authority. Through this agreement, the Authority received interest revenue of $618,000 (1989: $486,000) on temporary investments, and paid interest charges of $464,000 (1989: $427,000) on borrowings.

Included in expenses are office accommodation payments of $2,104,000 (1989: $2,379,000) to British Columbia Buildings Corporation, and computing services payments of $560,000 (1989: $488,000) to British Columbia Systems Corporation.

Balances at end of year with related parties were:

	1990	1989
Temporary investments	$4,285,000	$5,287,000
Accounts receivable	82,400	51,000
Accounts payable	169,300	228,000

British Columbia Buildings Corporation

AUDITORS' REPORT

To the Lieutenant-Governor-in-Council
Province of British Columbia

We have audited the balance sheets of British Columbia Buildings Corporation as at March 31, 1991 and 1990 and the statements of income, retained earnings and changes in financial position for the years then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and 1990 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles.

Arthur Andersen & Co.

CHARTERED ACCOUNTANTS

Vancouver, Canada
May 3, 1991

BRITISH COLUMBIA BUILDINGS CORPORATION

BALANCE SHEET

$ thousands

	March 31	
	1991	1990
ASSETS		
Real estate investments		
Income-producing properties (note 2)	597,555	535,972
Income-producing properties under construction (note 3)	83,864	133,851
Land held for development (note 4)	10,779	8,246
	692,198	678,069
Corporate properties and equipment (note 5)	6,517	7,486
Unamortized debt discount and issue expenses	11,674	14,447
Other assets (note 6)	25,775	19,331
	736,164	719,333
LIABILITIES		
Long-term debt (note 7)	414,729	373,280
Notes payable to the Province of British Columbia (note 8)	1,876	12,182
Short-term debt (note 9)	104,536	137,317
Other liabilities (note 10)	89,177	69,370
EQUITY		
Contributions by the Province of British Columbia (note 11)	55,469	55,528
Retained earnings	70,377	71,656
	736,164	719,333

Commitments (note 12)

On Behalf of the Board:

Len Fox, Director

Malcolm Christie, Director

The accompanying notes are an integral part of these statements.

BRITISH COLUMBIA BUILDINGS CORPORATION

STATEMENT OF INCOME

$ thousands

	Year ended March 31 1991	Year ended March 31 1990
REVENUE (note 14)		
Rentals	265,059	241,252
Other income	33,334	25,331
	298,393	266,583
EXPENSES		
Property management	84,477	76,509
Leases	70,621	60,093
Depreciation	34,283	32,172
Energy	13,586	12,347
Property taxes and grants	11,608	10,510
General and administrative	10,825	8,155
	225,400	199,786
INCOME BEFORE INTEREST	72,993	66,797
Interest (note 13)	52,372	47,679
NET INCOME	20,621	19,118

STATEMENT OF RETAINED EARNINGS

	Year ended March 31 1991	Year ended March 31 1990
Balance, beginning of year	71,656	54,055
Net income	20,621	19,118
	92,277	73,173
Dividend	21,900	1,517
Balance, end of year	70,377	71,656

The accompanying notes are an integral part of these statements.

BRITISH COLUMBIA BUILDINGS CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

$ thousands

	Year ended March 31 1991	1990
OPERATING ACTIVITIES		
Net income	20,621	19,118
Non-cash items - depreciation and amortization	38,198	35,608
- gains on disposal of properties	(6,512)	(3,284)
Other assets and liabilities, net change	(13,882)	(5,118)
	38,425	46,324
FINANCING ACTIVITIES		
Long-term debt issued	75,000	129,361
Long-term debt repayments	(11,477)	(56,478)
Increase in sinking funds	(22,073)	(19,386)
Decrease in notes payable to the Province	(10,306)	(10,305)
Increase (decrease) in short-term debt	(32,781)	26,298
	(1,637)	69,490
INVESTMENT ACTIVITIES		
Real estate investments	(63,785)	(110,208)
Sale proceeds from disposal of properties	24,857	9,322
Corporate properties and equipment	(2,064)	(2,327)
	(40,992)	(103,213)
DIVIDENDS		
Dividend declared	(21,900)	(1,517)
Increase (decrease) in dividend payable	20,383	(21,195)
	(1,517)	(22,712)
DECREASE IN CASH AND CASH EQUIVALENTS	(5,721)	(10,111)

The accompanying notes are an integral part of these statements.

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1991 ($ thousands)

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1. Accounting Policies

The Corporation is incorporated under the British Columbia Buildings Corporation Act as a Crown Corporation of the Province of British Columbia, and is an agent of the Crown.

(a) Real Estate Investments

Real estate investments and corporate properties and equipment are recorded at cost less accumulated depreciation. In addition to land and direct costs, amounts capitalized to real estate investments during development and construction include property taxes and the applicable portion of both interest on general borrowings and general and administrative expenses.

(b) Depreciation

Real estate investments and corporate properties and equipment are depreciated on an individual basis by the straight-line method over their estimated useful lives or lease terms. Depreciation is prorated by month in the year of acquisition or disposal.

The estimated useful lives or lease terms of income-producing and corporate properties are between five and forty years. The estimated useful lives of all other assets are between three and ten years.

(c) Income Taxes

The Corporation is exempt from Federal and Provincial income taxes.

(d) Sinking Funds

Payments made to sinking funds with respect to retirement provisions of sinking fund bonds and debentures, together with accumulated sinking fund earnings, are netted against the related debt. The related sinking funds will be applied against the bonds or debentures when they are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

(e) Amortization of Debt Discount and Issue Expenses

Debt discount is amortized by the effective rate of interest method and issue expenses are amortized on a straight-line basis, both over the terms of the applicable debt.

(f) Cash and Cash Equivalents

Cash and cash equivalents for purposes of the Statement of Changes in Financial Position includes cash net of bank indebtedness.

(g) Rentals Received in Advance

Rentals received in advance are amortized using the effective rate of interest method over a period of approximately ten years.

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1991 ($ thousands)

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2. Income-Producing Properties

	1991	1990
Net book value:		
Cost	855,133	770,856
Accumulated depreciation	(257,578)	(234,884)
	597,555	535,972
Activity:		
Net book value, beginning of year	535,972	531,692
Properties transferred from income-producing properties under construction	109,112	37,585
Acquisitions (Disposals), Net	(16,274)	(4,277)
Depreciation expense	(31,255)	(29,028)
Net book value, end of year	597,555	535,972

3. Income-Producing Properties Under Construction

	1991	1990
Balance, beginning of year	133,851	64,054
Direct development and construction costs	46,888	94,251
Capitalization of:		
Interest	7,584	6,882
General and administrative expenses	4,653	6,249
Cost of properties completed and transferred to income-producing properties	(109,112)	(37,585)
Balance, end of year	83,864	133,851

4. Land Held For Development

	1991	1990
Balance, beginning of year	8,246	7,753
Capitalization of interest and property tax	768	244
Acquisitions, Net	1,765	249
Balance, end of year	10,779	8,246

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1991 ($ thousands)

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5. Corporate Properties and Equipment	1991	1990
Cost:		
Office and data processing equipment	13,744	12,535
Corporate properties and leasehold improvements	3,428	3,163
Maintenance equipment	2,743	2,659
Vehicles	4,020	3,771
	23,935	22,128
Accumulated depreciation	(17,418)	(14,642)
	6,517	7,486

6. Other Assets		
Accounts receivable		
- Province of British Columbia	20,908	14,346
- Other	4,529	4,306
Prepaid expenses	338	679
	25,775	19,331

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1991 ($ thousands)

---

7. Long-Term Debt	1991	1990
Principal outstanding:		
35 series at an average effective interest rate of 11.35% maturing at various times to 2011 (1990 - 32 series at an average effective interest rate of 11.75%)	531,026	467,504
Sinking funds on deposit with the Minister of Finance and Corporate Relations for British Columbia, relating to long-term debt of $382,532 (1990 - $357,727)	(116,297)	(94,224)
	414,729	373,280

At March 31, 1991, the coupon rates on the long-term debt ranged from 5.25% to 15.69% (1990 - 5.25% to 15.69%).

Of the long-term debt outstanding, $352,361 (1990 - $277,361) is payable to the Minister of Finance and Corporate Relations for British Columbia. The Province has unconditionally guaranteed the principal and interest of all other long-term debt issued by the Corporation.

At the option of the Minister of Finance for Canada, Sinking Fund Debentures with an aggregate principal of $165,041 maturing between 1997 and 2003 may be called prior to maturity under certain conditions on six months written notice.

Principal payments, net of projected sinking fund balances at maturity, and sinking fund payments for each of the next five years:

1991/92	47,132
1992/93	68,033
1993/94	16,814
1994/95	61,929
1995/96	13,625

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1991 ($ thousands)

---

8. Notes Payable to the Province of British Columbia

The promissory notes are non-interest bearing and are callable on 30 days notice. The remaining amount of $1,876 is repayable prior to March 31, 1992.

9. Short-Term Debt

The interest rates on short-term debt range from 9.62% to 13.53% (1990 - 11.32% to 13.27%), and result in an average effective interest rate of 10.90% (1990 - 12.56%) for the notes outstanding. These notes mature at varying dates to November 29, 1991 and are payable to the Minister of Finance and Corporate Relations for British Columbia.

10. Other Liabilities

	1991	1990
Due to bank, unsecured	6,219	498
Accounts payable and accrued liabilities	25,205	27,608
Holdbacks	7,145	11,650
Accrued interest payable:		
- Province of British Columbia	12,015	10,479
- Other	6,051	6,130
Rentals received in advance from the Province of British Columbia	10,642	11,488
Dividend payable	21,900	1,517
	89,177	69,370

11. Contributions by the Province of British Columbia

Balance, beginning of year	55,528	55,528
Land returned to the Province	59	-
Balance, end of year	55,469	55,528

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1991 ($ thousands)

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12. Commitments

The Corporation estimates that the cost to complete projects under construction will be $40,000 of which $11,000 has been committed.

The Corporation has entered into leases with third parties to provide space for its client ministries and its head office for varying periods up to the year 2037, at a total aggregate net rental of approximately $274,000. Most leases are for between five and ten years and include renewal options.

Minimum annual lease payments which will be charged to operations in subsequent years, for leases committed at March 31, 1991:

1991/92	63,000
1992/93	54,000
1993/94	43,000
1994/95	35,000
1995/96	24,000
Post 1995/96	55,000

13. Interest

	1991	1990
Interest on long-term debt	51,527	47,448
Other interest	16,548	12,979
Amortization of debt discount and issue expenses	3,915	3,435
	71,990	63,862
Deduct:		
Interest earned	11,575	9,250
Interest capitalized	8,043	6,933
	19,618	16,183
	52,372	47,679

14. Related Party Transactions

The Corporation received 83% of its total revenues from Provincial Government ministries. These revenues consist primarily of rents that are determined with reference to market; however, in such cases where comparable market rates do not exist, rents are based on the amortization of the capital costs.

During the year, some property was sold to a related party at book value, which approximated fair market value. Of the total proceeds of $10,200, $3,300 was paid by the purchaser and $6,900 was paid by the Provincial Government.

British Columbia Educational Institutions Capital Financing Authority

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Members of the British Columbia Educational Institutions Capital Financing Authority, and

To the Minister of Finance and Corporate Relations, Province of British Columbia:

I have audited the balance sheet of the British Columbia Educational Institutions Capital Financing Authority as at March 31, 1991 and the statement of financing and lending activities and statement of changes in sinking funds for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 1991 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 6, 1991

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

BALANCE SHEET

AS AT MARCH 31, 1991

ASSETS

	In Thousands	
	1991	1990
Loans receivable (note 3)	$640,491	$554,159
Less: Sinking funds (note 5)	159,254	128,177
	481,237	425,982
Accrued interest receivable	23,279	21,241
	$504,516	$447,223

LIABILITIES

	1991	1990
Term debt (note 4)	$640,491	$554,159
Less: Sinking funds (note 5)	159,254	128,177
	481,237	425,982
Accrued interest payable	23,279	21,241
	$504,516	$447,223

The six accompanying notes are an integral part of these financial statements.

Approved by the Authority:

John Jansen, Chairman

D.H. Horswill, Secretary

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED MARCH 31, 1991

	In Thousands	
	1991	1990
Funds generated from		
Interest on loans receivable	$ 73,294	$ 65,800
Assets transferred from sinking funds (note 5)	1,623	2,150
Debentures issued	93,354	76,414
	$168,271	$144,364
Funds applied to		
Interest on term debt	$ 73,294	$ 65,800
Repayment of term debt (note 5)	7,022	4,213
Loans issued	87,955	74,351
	$168,271	$144,364

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED MARCH 31, 1991

	In Thousands	
	1991	1990
Increase		
Instalments	$ 17,108	$ 12,877
Investment income	15,677	12,553
	32,785	25,430
Decrease		
Funds management fees (note 5)	85	74
Assets transferred to the Authority (note 5)	1,623	2,150
	1,708	2,224
Net increase in Sinking Funds	31,077	23,206
Sinking Funds, Beginning of Year	128,177	104,971
Sinking Funds, End of Year	$159,254	$128,177

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

1. The Authority

The Authority was established by the Educational Institution Capital Finance Act, R.S.B.C. 1979, Chapter 102, as amended. Section 3 of the Act states "The purpose of the authority is to lend money to designated educational institutions to finance their capital expenditures".

The loans made by the Authority to the educational institutions are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself.

2. Significant accounting policies

These financial statements are prepared on the basis of generally accepted accounting principles.

Sinking fund investments

i) Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of cost, adjusted by income attributed to the units, or market value.

ii) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

3. Loans receivable

Certain loans receivable $566,846,383 (1990: $529,083,383) have early redemption provisions similar to those of the related debentures issued by the Authority.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

4. Term debt

	In Thousands	
	1991	1990
Held by:		
Canada Pension Plan Investment Fund 9.13% to 17.51% debentures, due 1998 through 2009	$456,419	$456,419
Province of British Columbia Pension Funds 11.75% debentures, due 1993	3,747	3,747
Province of British Columbia 9.00% to 13.5% debentures, due 1991 through 2011	180,325	93,993
	$640,491	$554,159

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity, on six months' notice, at the option of the Minister of Finance of Canada, subject to certain restrictions.

Debentures maturing in the next five fiscal years are as follows:

	In Thousands
1992	$13,827
1993	-
1994	6,227
1995	23,133
1996	-

Sinking fund instalments due in the next five fiscal years are as follows:

	In Thousands
1992	$20,377
1993	18,511
1994	18,511
1995	17,974
1996	14,581

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on $460,166,000 (1990: $460,166,000) of the debt of the Authority.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

5. Sinking funds

	In Thousands	
	1991	1990
Cash	$ -	$ 16
Units in Province of British Columbia Pooled Investment Portfolio (at cost)	27,155	66,529
Long-term investments (market value $133,333,172; 1990: $55,390,283)	128,589	60,522
Accrued interest	3,533	1,130
	159,277	128,197
Less: Accounts payable	23	20
	$159,254	$128,177

Sinking fund instalments received from the educational institutions in respect of their debt to the Authority, together with the investment income earned thereon, are placed in sinking funds maintained by the trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of educational institutions' debt and in turn, for the retirement of the debt of the Authority at maturity.

Long-term investments consist primarily of bonds of the Government of Canada, various provinces and Crown corporations.

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

During the year ended March 31, 1991, sinking fund assets, with a cost of $1,623,095 (1990: $2,150,000) were transferred to the Authority for the repayment of the Authority's term debt with a par value of $7,021,66 (1990: $4,213,000).

6. Comparative Figures

Certain 1990 comparative figures have been reclassified to conform to the presentation adopted in 1991.

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Shareholder of British Columbia Enterprise Corporation:

I have audited the balance sheet of British Columbia Enterprise Corporation as at March 31, 1991. This financial statement is the responsibility of the Corporation's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 in accordance with generally accepted accounting principles.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
July 9, 1991

BRITISH COLUMBIA ENTERPRISE CORPORATION

BALANCE SHEET

AS AT MARCH 31, 1991

	1991	1990
ASSETS		
Cash	$ 2	$ 2
	$ 2	$ 2
SHAREHOLDER'S EQUITY		
Share capital		
Authorized - 10,000 common shares without par value		
Issued and fully paid - 2 common shares	$ 2	$ 2
Retained earnings	30,026,421	30,026,421
	30,026,423	30,026,423
Net assets transferred to shareholder	(30,026,421)	(30,026,421)
	$ 2	$ 2

APPROVED BY THE BOARD

Director

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTE TO BALANCE SHEET

AS AT MARCH 31, 1991

1. THE CORPORATION

British Columbia Enterprise Corporation (the Corporation) is incorporated under the Company Act of British Columbia, and is a provincial Crown corporation having special powers under the British Columbia Enterprise Corporation Act.

The Corporation and its wholly-owned subsidiary, Lonsdale Quay Development Company Limited, were inactive during the year and, in December 1990, the subsidiary was dissolved.

It is intended that the Corporation be wound up.

British Columbia Ferry Corporation

ERNST & YOUNG

AUDITORS' REPORT

To the Lieutenant-Governor in Council
Province of British Columbia

We have audited the balance sheet of **British Columbia Ferry Corporation** as at March 31, 1991 and the statements of operations and deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Ernst + Young
Chartered Accountants

Victoria, Canada,
May 15, 1991.

BRITISH COLUMBIA
FERRY CORPORATION

BALANCE SHEET

AT MARCH 31, 1991

	(expressed in thousands)	
	1991	1990
ASSETS		
ASSETS IN SERVICE (Note 3)	$225,674	$225,628
ASSETS UNDER CONSTRUCTION (Note 4)	92,997	4,900
CURRENT ASSETS (Note 5)	67,040	49,943
RESERVED FUNDS (Note 6)	17,890	69,564
DEBENTURE (Note 7)	37,943	38,245
	$441,544	$388,280
LIABILITIES		
CAPITAL SUBSIDY (Note 8)	$109,152	$76,096
LONG TERM DEBT (Note 9)	14,406	19,463
OBLIGATIONS UNDER CAPITAL LEASES (Note 10)	84,185	85,572
CURRENT LIABILITIES (Note 11)	65,597	34,720
ACCRUED SICK LEAVE LIABILITY (Note 12)	5,642	5,834
	278,982	221,685
SHAREHOLDER'S EQUITY		
SHARE CAPITAL (Note 13)	6,851	6,851
CONTRIBUTED SURPLUS	250,401	250,401
DEFICIT	(94,690)	(90,657)
	162,562	166,595
	$441,544	$388,280

ON BEHALF OF THE BOARD: ______________ Joseph Morris

DIRECTOR DIRECTOR

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF OPERATIONS AND DEFICIT

YEAR ENDED MARCH 31, 1991

	(expressed in thousands) 1991	1990
OPERATING REVENUES		
Tolls	$ 186,335	$ 174,837
Catering and other income	42,429	40,375
Operating subsidy (Note 2)	13,104	6,915
	241,868	222,127
OPERATING EXPENSES		
Salaries, wages and benefits	146,659	130,983
Fuel	31,270	26,445
Contracted services	24,654	23,228
Materials and supplies	15,139	15,393
Cost of food and goods sold	15,121	14,366
Depreciation and amortization (net)	10,698	28,087
Administration	6,211	3,082
Professional services	5,333	4,605
	255,085	246,189
EXCESS OF OPERATING EXPENSES OVER OPERATING REVENUES	(13,217)	(24,062)
Interest income	18,312	12,643
Interest on long term obligations	(9,128)	(10,091)
Net financing income	9,184	2,552
EXCESS OF EXPENSES OVER REVENUES FOR THE YEAR	(4,033)	(21,510)
DEFICIT AT BEGINNING OF YEAR	(90,657)	(69,147)
DEFICIT AT END OF YEAR	$ (94,690)	$ (90,657)

**BRITISH COLUMBIA
FERRY CORPORATION**

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED MARCH 31, 1991

	(expressed in thousands)	
	1991	1990
OPERATING ACTIVITIES		
Excess of expenses over revenues for the year	$(4,033)	$(21,510)
Depreciation, amortization and other non-cash charges	11,325	29,006
Net cash generated from operating working capital	13,897	2,911
	21,189	10,407
INVESTING ACTIVITIES		
Fixed asset additions	(101,286)	(17,117)
Fixed asset additions financed from current liabilities	16,726	-
	(84,56	(17,117)
FINANCING ACTIVITIES		
Capital subsidy (Note 2)	35,346	44,085
Transfers from reserved funds	94,273	22,817
Transfers to reserved funds	(42,600)	(43,318)
Payments received on debenture	980	906
Long term debt payment	(5,700)	(5,700)
Capital lease payments	(966)	(877)
	81,333	17,913
INCREASE IN CASH	17,962	11,203
CASH AT BEGINNING OF YEAR	26,071	14,868
CASH AT END OF YEAR	$ 44,033	$ 26,071

In this statement cash includes only cash and short-term investments available for day-to-day operations and does not include Reserved Funds.

BRITISH COLUMBIA
FERRY CORPORATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1991

(TABULAR AMOUNTS IN THOUSANDS)

1. SIGNIFICANT ACCOUNTING POLICIES

The Corporation was incorporated under the Ferry Corporation Act on June 30, 1976 and commenced operations on January 1, 1977. The shares of the Corporation are held by the Minister of Finance as representative of Her Majesty the Queen in right of the Province of British Columbia.

In accordance with Section 8(7) of the Ferry Corporation Act the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles. Significant accounting policies adopted in the preparation of these financial statements are as follows:

Inventories -

Inventories are valued at the lower of weighted average cost and current replacement cost.

Fixed assets -

Certain ships, berths, buildings and equipment were transferred from the Province in prior years. These assets were recorded at estimated depreciated replacement value at the dates of acquisition. Included in these values are three ships under charter by the Province until 1994 which were subchartered to the Corporation for the same period at an annual cost of $1 each. The Corporation may request the Province, at its expense, to exercise its option to purchase the ships in 1994 and transfer title to the Corporation under the terms of the subcharter agreement.

The costs of all other major replacements, additions, extensions and improvements are capitalized in the Assets under Construction accounts and transferred to the Assets in Service account when placed into service. The costs of maintenance, repairs, refit and minor renewals or replacements are expensed as incurred.

Depreciation -

Fixed assets, including assets recorded under capital leases, are depreciated using the straight line method based upon the useful lives of the assets as determined by the Corporation. During the year, useful lives for depreciation purposes were reassessed, resulting in an extension of the amortization period of certain assets. Useful lives are as follows: ships - 40 years, berths - 10-30 years, buildings - 20 years, equipment - 5-12 years.

Amortization of long-term debt discount and issue costs -

Promissory note discount is amortized on a compound interest method over the term of the debt. Issue costs for promissory notes and capital leases are amortized on a straight-line basis over the term of the debt or lease.

Provincial Government Subsidy -

The annual subsidy received from the Province of British Columbia is applied firstly to cover any annual operating loss excluding depreciation less net financing income and long term debt and capital lease repayments, and applied secondly to a capital subsidy account. This accounting treatment reflects the government's stated intention that capital maintenance and expansion be financed from the annual subsidy. The unexpended portion of the capital subsidy account is deferred. The expended portion is amortized on the same basis as the related fixed assets are depreciated and is netted against depreciation on the Statement of Operations.

Contributed surplus -

Contributed surplus represents the recorded value of certain assets received from the Province of British Columbia in prior years.

Comparative figures -

Certain comparative figures have been reclassified to conform with the presentation adopted for the current year.

2. ANNUAL SUBSIDY

The Provincial Government has committed to support the Corporation's capital expansion and maintenance program and agreed in the March 1989 budget speech to finance this program by a subsidy of $51.0 million annually for ten years.

In April 1990 the Corporation received a discounted prepayment of the 1990/91 Provincial Government subsidy of $51 million in the amount of $48.5 million. Of this amount, $13.1 million (1990 - $6.9 million) has been recorded as operating subsidy and the balance of $35.3 million (1990 - $44.1 million) has been allocated to capital (Note 8).

3. ASSETS IN SERVICE

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Ships owned	$ 269,895	$ 176,255	$ 93,640	$ 99,091
Ships under capital lease	128,252	59,155	69,097	71,129
Berths, buildings and equipment	183,184	126,846	56,338	49,713
Land	6,599	-	6,599	5,695
	$ 587,930	$ 362,256	$ 225,674	$ 225,628

NOTES TO FINANCIAL STATEMENTS

4. ASSETS UNDER CONSTRUCTION

Following the March 1989 budget speech, the Corporation was authorized to begin a major capital expansion program. Projects underway as part of this program are as follows:

	1991	1990
Minor vessels-		
Two minor vessels are under construction. The first is scheduled for delivery in June 1991, the second in early 1992.	$27,784	$3,398
Queen of Chilliwack, formerly the *Basto I* of Norway, has been purchased to augment the intermediate fleet. At March 31 the vessel was in Norway awaiting delivery to Canada by a B.C. Ferry Corporation crew. Upon arrival, *Queen of Chilliwack* will undergo renovations and is scheduled for service commencing in the early summer of 1991.	11,106	0
Major vessels-		
Two major vessels, of approximately 470-car capacity are planned within the program. As of March 31, 1991, construction of the first vessel had commenced, and contracts were either settled or imminent for the remaining major components. Planned delivery date for the first vessel is Spring 1993.	23,618	1,184
The *Queen of New Westminster* is undergoing a lifting and engine replacement to increase its speed and carrying capacity. Expected completion is in July 1991.	20,395	0
Terminal redevelopment-		
Tsawwassen - Overall redevelopment is currently in the design stage. Double-decking of one berth is underway, and is scheduled for completion by the summer of 1991. Landfill work to enlarge the terminal area has been completed.	7,228	24
Horseshoe Bay - Work on this terminal has been suspended while the Corporation re-evaluates the location's requirements.	2,168	218
Swartz Bay - Much of this project is still in the design stage. Work has commenced on modifications to one berth and on ground clearing for the parking area.	698	76
	$92,997	$4,900

Commitments at March 31, 1991 totalled $154 million.

5. CURRENT ASSETS

	1991	1990
Cash and short-term investments	$44,033	$26,071
Accounts receivable	5,485	7,039
Inventories	11,822	11,133
Current portion of reserved funds	5,700	5,700
	$67,040	$49,943

6. RESERVED FUNDS

Funds designated for specific purposes are segregated by the Corporation.

	1991	1990
Funds designated for long-term debt and capital lease payments, net of current portion	$9,193	$7,639
Funds designated to meet accrued sick leave liabilities (Note 11)	5,642	5,834
Long term disability fund	3,055	3,152
Funds designated for capital expenditures	0	52,939
	$ 17,890	$ 69,564

7. DEBENTURE

The debenture from the Province of British Columbia bears interest at 8.18% per annum and matures in December 2006.

8. CAPITAL SUBSIDY

	1991	1990
Capital subsidy at beginning of year	$ 76,096	$ 33,439
Provincial Government subsidy, capital portion (Note 2)	35,346	44,085
	111,442	77,524
Annual amortization	2,290	1,428
Capital subsidy at end of year	$109,152	$ 76,096

NOTES TO FINANCIAL STATEMENTS

9. LONG-TERM DEBT

	1991	1990
12.08% Promissory note (effective rate of 12.44%), due September 9, 2003, repayable by annual sinking fund payments of $322,492	$14,758	$14,758
8.95% Promissory notes (effective rate of 15.75%), repayable in equal annual instalments of $5.7 million	5,700	11,400
	20,458	26,158
Less: current portion	5,700	5,700
deferred charges	352	995
	$14,406	$19,463

The Province of British Columbia unconditionally guarantees the payment of principal and interest on the promissory notes.

10. OBLIGATIONS UNDER CAPITAL LEASES

The Corporation has obligations under capital leases for *Queen of Oak Bay, Queen of Surrey, Quinsam* and other equipment.

Total future minimum lease payments for fiscal years ending in:

	1992	$ 9,218
	1993	9,218
	1994	9,218
	1995	9,218
	1996	10,049
	1997 and subsequent	118,095
		165,016
Less interest at implicit rates between 8.14% and 10.64%		78,633
Present value of net minimum capital lease payments		86,383
Less: current portion		1,917
deferred charges		281
		$ 84,185

11. CURRENT LIABILITIES

	1991	1990
Accounts payable and accrued liabilities	$50,632	$23,229
Deferred revenue	7,348	4,315
Current portion of long-term obligations	7,617	7,176
	$65,597	$34,720

12. ACCRUED SICK LEAVE LIABILITY

In 1978 the Corporation introduced short-term illness and injury and long-term disability plans and as of that date all employees ceased accruing sick leave credits. In the event of illness the accumulated sick time may be withdrawn. On retirement, any balance remaining is payable at 50% of accredited time.

The liability at March 31, 1991 was established by an actuarial valuation by Leong & Associates.

Funds have been designated to meet the accrued sick leave liability (see Note 5).

13. SHARE CAPITAL

	1991	1990
Authorized: 1,000,000 shares without par value with a maximum consideration of $100,000,000		
Issued: 68,512 shares	$6,851	$6,851

14.RELATED PARTY TRANSACTIONS

In addition to the annual subsidy described in Note 2, the Provincial Government pays $4.8 million for annual leases of three ships which are leased from the Province at an annual cost of $1 each. These payments are attributed to the Corporation in the annual estimates of the Province but are not recorded by the Corporation.

The Corporation utilizes Crown land for terminals and highway access without the payment of rent. In January 1991 the Corporation initiated a program of payments to municipalities in lieu of property taxes for major terminals located within municipal boundaries.

The Corporation engages in transactions with other government agencies, departments and Crown Corporations, notably B.C. Hydro and Power Authority and B.C. Systems Corporation, on normal commercial terms

British Columbia Hazardous Waste Management Corporation

ERNST & YOUNG

AUDITORS' REPORT

To the **Board of Directors**
Lieutenant Governor in Council, Province of British Columbia
Minister of Environment, Province of British Columbia

We have audited the balance sheet of **British Columbia Hazardous Waste Management Corporation** as at March 31, 1991 and the statements of operations and retained excess of revenues over expenses and changes in financial position for the eight months then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the period then ended in accordance with generally accepted accounting principles.

Ernst & Young
Chartered Accountants

Vancouver, Canada,
May 24, 1991.

British Columbia Hazardous Waste Management Corporation

BALANCE SHEET

As at March 31, 1991

	$
ASSETS	
Current	
Cash	811,639
Sustainable Environment Fund grant receivable	295,845
Other receivables	37,930
Prepaid expenses	10,562
	1,155,976
Fixed assets *[note 3]*	441,156
	1,597,132
LIABILITIES AND RETAINED EXCESS OF REVENUES OVER EXPENSES	
Current	
Accounts payable and accrued liabilities	462,326
Retained excess of revenues over expenses	1,134,806
	1,597,132

See accompanying notes

On behalf of the Board:

Director

Director

British Columbia Hazardous Waste Management Corporation

STATEMENT OF OPERATIONS

For the eight months ended March 31, 1991

	$
REVENUES	
Sustainable Environment Fund grant	3,688,000
Interest income	36,886
	3,724,886
EXPENSES	
Professional services	881,911
Community relations	629,925
Salaries and benefits	341,459
Building occupancy	262,243
Information systems	113,548
Depreciation	92,498
Office	92,218
Travel	86,747
Directors' fees and expenses	71,407
Training	11,404
Other	6,720
	2,590,080
Excess of revenues over expenses	1,134,806

STATEMENT OF RETAINED EXCESS OF REVENUES OVER EXPENSES

For the eight months ended March 31, 1991

	$
Retained excess of revenues over expenses, beginning of period	Nil
Excess of revenues over expenses	1,134,806
Retained excess of revenues over expenses, end of period	1,134,806

See accompanying notes

British Columbia Hazardous Waste Management Corporation

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the eight months ended March 31, 1991

	$
OPERATING ACTIVITIES	
Excess of revenues over expenses	1,134,806
Adjustment for item not involving a flow of cash	
Depreciation	92,498
Change in non-cash working capital balances related to operations	117,989
Cash provided by operating activities	1,345,293
INVESTING ACTIVITIES	
Purchase of fixed assets	(533,654)
Cash used in investing activities	(533,654)
Increase in cash and cash, end of period	811,639

See accompanying notes

British Columbia Hazardous Waste Management Corporation

NOTES TO FINANCIAL STATEMENTS

March 31, 1991

1. AUTHORITY

British Columbia Hazardous Waste Management Corporation is established under the Hazardous Waste Management Corporation Act (the Act). The principle role of the Corporation is the development, implementation and maintenance of a comprehensive hazardous waste management system in British Columbia through partnership with industry, business and local government.

The Act has limited the lifespan of the Corporation to 5 years. The Corporation commenced operations on August 1, 1990.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As prescribed by Section 12(7) of the Act, the financial statements of the Corporation are prepared according to generally accepted accounting principles.

Grant funding

Grant funding is received from the Province of British Columbia through the Sustainable Environment Fund administered by the Ministry of Environment.

Fixed assets

Fixed assets are recorded at cost with depreciation provided on the straight line basis as follows:

Computer equipment	3 years
Furniture and equipment	5 years
Leasehold improvements	5 years

Corporate income taxes

The Corporation is exempt from Federal and Provincial income taxes.

British Columbia Hazardous Waste Management Corporation

NOTES TO FINANCIAL STATEMENTS

March 31, 1991

3. FIXED ASSETS

	$
Computer equipment	240,123
Furniture and equipment	197,753
Leasehold improvements	95,778
	533,654
Less accumulated depreciation	92,498
	441,156

4. COMMITMENTS

The Corporation leases three properties, all of which are under operating leases, expiring at dates up to the end of the life of the Corporation. The Corporation also leases various office equipment and automobiles under operating leases expiring at dates up to 1994. The minimum lease payments due over the next five years are as follows:

	$
1992	249,000
1993	237,000
1994	208,000
1995	149,000
	843,000

5. RELATED PARTY TRANSACTIONS

Grant funding is received from the Province of British Columbia through the Sustainable Environment Fund administered by the Ministry of Environment.

The Corporation engages in transactions with other government agencies, departments and Crown Corporations on normal intra-government terms.

6. PENSION PLAN

The Pension (Public Service) Act applies to the Corporation and some of its officers and employees. Accordingly, the Corporation is required to pay into the Public Service Superannuation Fund amounts prescribed from time to time by Regulation.

British Columbia Health Research Foundation

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Members of the Board of Directors,
British Columbia Health Research Foundation, and

To the Minister of Health,
Province of British Columbia:

I have audited the balance sheet of the British Columbia Health Research Foundation as at March 31, 1991 and the statement of revenue and expenditure and surplus for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 14, 1991

BRITISH COLUMBIA HEALTH RESEARCH FOUNDATION

(Note 1)

BALANCE SHEET

AS AT MARCH 31,1991

ASSETS	1991	1990
Cash	$ 2,357,065	$ 8,928
Short-term investments	12,383,785	8,144,805
Interest receivable	6,296	4,645
Declined grants recoverable	5,626	122,462
Contributions receivable	-	1,456,796
	$ 14,752,772	$ 9,737,636

LIABILITIES		
Accounts payable	$ 69,653	$ 48,128
Grants, fellowships, and scholarships payable	6,816,645	4,067,987
Deferred contributions (Note 3)	5,520,051	4,467,203
SHAREHOLDERS' EQUITY		
Share Capital-authorized par value $100 (Note 1)	-	-
Surplus	2,346,423	1,154,318
	$ 14,752,772	$ 9,737,636

The accompanying notes are an integral part of these financial statements.

Approved by the Directors:

W. Bruce Strachan
Director

Les Foster
Director

BRITISH COLUMBIA HEALTH RESEARCH FOUNDATION

(Note 1)

STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED MARCH 31,1991

REVENUE	1991	1990
Contributions:		
Lottery Fund	$9,200,000	$6,000,000
Ministry of Advanced Education, Training and Technology	1,419,702	1,428,457
Interest	1,940,526	1,021,378
Donations	100	100
	12,560,328	8,449,935
EXPENDITURE		
Grants		
-Research	5,586,225	4,655,377
-Equipment	1,451,934	1,193,978
-Emergency funding	29,473	32,878
-Development	10,000	1,635
-Community Demonstration Projects	2,063,532	-
Research fellowships	35,670	99,358
Scholarship awards (Note 4)	1,259,910	830,143
Administrative expenses	482,976	271,265
Joint Patent Fund	448,503	469,214
	11,368,223	7,553,848
EXCESS OF REVENUE OVER EXPENDITURE	1,192,105	896,087
SURPLUS AT BEGINNING OF YEAR	1,154,318	258,231
SURPLUS AT END OF YEAR	$2,346,423	$1,154,318

BRITISH COLUMBIA HEALTH RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

1. THE FOUNDATION

The British Columbia Health Research Foundation (the Foundation) was originally incorporated under the Society Act as the British Columbia Health Care Research Foundation (the Society). Pursuant to the British Columbia Health Research Foundation Act (the Act), effective March 12, 1991, the Society was dissolved and the Foundation was continued as a corporation and all property and rights of the Society were transferred to and vested in the Foundation. The Act requires the issuance of one share with a par value of $100 to the Province. The share had not been issued as at March 31, 1991.

The objects of the Foundation are to assist and collaborate with organizations conducting research in the field of health, including policy, promotion, and care in the Province of British Columbia; to co-operate with community facilities or organizations concerned with the general health of communities in the Province; and to accept and receive grants, donations, and other funds for use in carrying out its objects. It awards grants to support health research, purchase of equipment, development of research proposals, and special research demonstration projects for innovative community based pilot projects with evaluations.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

These financial statements have been prepared in accordance with generally accepted accounting principles for non-profit organizations. A statement of changes in financial position has not been included as it would not provide additional useful information.

Specific Accounting Policies

a) Revenue

Contributions are recognized in the year in which the corresponding grants are awarded by the Foundation.

BRITISH COLUMBIA HEALTH RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

b) Expenditures

Grants and fellowships are recognized as expenditures in the year they are awarded.

Scholarship awards are renewable for three additional years, subject to satisfactory annual progress reports and applications for renewal. Only current year awards are expended during the year.

c) Short-Term Investments

Short-term investments consist of units in Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost adjusted by income attributed to the units, and market value. Income attributed to the units represents the unit holder's share of interest earned by the Portfolio which may be realized upon sale of units.

d) Donated Services

The Province and the Science Council of British Columbia provide certain staffing, accommodation, and administrative services to the Foundation. No amounts are recorded in the financial records of the Foundation for these donated services.

3. DEFERRED CONTRIBUTIONS

	1991	1990
Community Demonstration Projects	$4,000,000	$3,000,000
Ministry of Advanced Education, Training and Technology	$1,520,051	$1,467,203
	$5,520,051	$4,467,203

The Community Demonstration Projects contribution represents lottery funds received for which competitions will be held in the 1992 fiscal year.

BRITISH COLUMBIA HEALTH RESEARCH FOUNDATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

The Ministry of Advanced Education, Training and Technology contribution relates to grants paid under the Federal Patent Act to The Province of British Columbia. Contributions received by the Foundation are those amounts authorized by the Treasury Board of The Province of British Columbia for distribution to The Foundation. The amount includes $981,700 (1990 - $971,198) to be administered by the Foundation and $538,351 (1990 - $496,005) to be administered jointly by the Foundation and the Science Council of British Columbia. Competitions will be held in the 1992 fiscal year.

4. COMMITMENT

If all existing scholarships are renewed for their remaining terms, the commitment required to fund them is $2,015,830 (1990 - $1,507,004).

British Columbia Heritage Trust

AUDITORS' REPORT

To the Members of the Board of Directors,
British Columbia Heritage Trust, and

To the Minister of Municipal Affairs,
Recreation and Culture,
Province of British Columbia

We have audited the balance sheet of British Columbia Heritage Trust as at March 31, 1991 and the statements of revenue and expenditure and heritage investment fund and changes in financial position for the year then ended. These financial statements are the responsibility of the Trust's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Trust as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles detailed in Note 2 to the financial statements.

Further, we have examined the transactions that came to our notice in the course of the above mentioned examination of the financial statements of British Columbia Heritage Trust for the year ended March 31, 1991 to determine whether they were in accordance with the Heritage Conservation Act. Our examination of these transactions was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. In our opinion, these transactions were, in all material respects, in compliance with the Act.

Deloitte & Touche

Victoria, B. C.
May 17, 1991

BRITISH COLUMBIA HERITAGE TRUST

BALANCE SHEET
as at March 31, 1991

	1991	1990
CURRENT ASSETS		
Cash	$ 197,268	$ 114,320
Short-term investments (market value $3,732,369; 1990 - $3,420,581)	3,692,368	3,420,581
Accounts receivable	500	950
	3,890,136	3,535,851
HERITAGE PROPERTIES (Note 4)	1,868,984	1,486,314
	$5,759,120	$5,022,165
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 74,832	$ 37,363
Due to Province of British Columbia	5,452	4,200
	80,284	41,563
HERITAGE INVESTMENT FUND		
Heritage Investment Fund	5,678,836	4,980,602
	$5,759,120	$5,022,165

APPROVED BY THE BOARD

....Director

....Director

BRITISH COLUMBIA HERITAGE TRUST

STATEMENT OF REVENUE AND EXPENDITURE AND HERITAGE INVESTMENT FUND
year ended March 31, 1991

	1991	1990
Revenue		
Grant from the British Columbia Lottery Fund	$2,550,000	$2,450,000
Investment income	585,485	465,108
Miscellaneous revenue	41,545	32,209
	3,177,030	2,947,317
Expenses		
Grants		
Archaeology	107,600	142,488
Building restoration	247,943	120,072
Community heritage development	178,958	183,332
Community heritage markers	350	-
Conferences and societies	111,045	131,990
Heritage Area Revitalization Program	161,058	71,281
Historic landmarks	286,906	58,083
Planning and inventory	160,881	189,114
Publications assistance	60,655	39,750
Regional heritage development	55,000	60,000
Religious buildings	137,279	40,866
Scholarships	11,000	27,500
Special projects	47,624	50,275
Transportation artifacts	41,402	42,125
	1,607,701	1,156,876
Administration	134,538	140,883
Education and communication	75,394	66,806
Community Pride Program	262,022	269,349
Site management expenses	399,141	292,096
	871,095	769,134
	2,478,796	1,926,010
EXCESS OF REVENUE OVER EXPENDITURE	698,234	1,021,307
HERITAGE INVESTMENT FUND, BEGINNING OF YEAR	4,980,602	3,959,295
HERITAGE INVESTMENT FUND, END OF YEAR	$5,678,836	$4,980,602

BRITISH COLUMBIA HERITAGE TRUST

STATEMENT OF CHANGES IN FINANCIAL POSITION
year ended March 31, 1991

	1991	1990
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess of revenue over expenditure	$ 698,234	$1,021,307
Changes in non-cash operating working capital items (Note 6)	37,920	(54,033)
	736,154	967,274
INVESTING		
Acquisition of Heritage properties	(382,671)	(106,398)
FINANCING		
Advances from (to) Province of British Columbia	1,252	(864)
NET CASH INFLOW	354,735	860,012
CASH POSITION, BEGINNING OF YEAR	3,534,901	2,674,889
CASH POSITION, END OF YEAR	$3,889,636	$3,534,901
REPRESENTED BY:		
Cash	$ 197,268	$ 114,320
Short-term investments	3,692,368	3,420,581
	$3,889,636	$3,534,901

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS
year ended March 31, 1991

1. DESCRIPTION OF THE TRUST

The British Columbia Heritage Trust is a Crown Corporation incorporated under the Heritage Conservation Act, R.S.B.C. 1979, Chapter 165, and is an agent of the Crown. The object of the Trust is to encourage and facilitate the protection and conservation of heritage property in the Province.

2. ACCOUNTING POLICIES

Short-term investments

Short-term investments consist of units in Province of British Columbia Pooled Investment Portfolios and are recorded at the lower of cost and market value.

Fixed assets and depreciation

Costs incurred for the acquisition, restoration and upgrading of heritage property of the Trust in excess of $1,500 are capitalized. Expenditures which do not relate to restoration and upgrading are expensed in the year. In the current year, $39,416 has been expensed in accordance with this policy (1990 - $68,000). Donated property is recorded at the appraised value at the time of its receipt.

Due to the heritage nature of these properties, no provision is made for depreciation.

Grant expenditures

Grants to approved projects are recorded as an expenditure in the year the disbursement is made.

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS
year ended March 31, 1991

3. CHANGE IN ACCOUNTING POLICY

During the year, the Trust changed its accounting policy for fixed assets. The Trust capitalizes all costs over $1,500 incurred in the restoration of properties and capital upgrading of sites that enhance the market value of the sites. In prior years the Trust only capitalized costs over $1,500 incurred in the restoration of buildings to their previous heritage state.

This change has been applied prospectively resulting in an increase of $229,480 in heritage properties and the heritage investment fund in the current year.

4. HERITAGE PROPERTIES

	1991	1990
Land, buildings and furnishings		
Beachgrove	$ 121,185	$ 121,185
Hat Creek Ranch	830,471	668,682
Keremeos Grist Mill	605,852	387,726
Vallican Archaeological Site	82,080	82,080
Monte Creek	41,000	41,000
	1,680,588	1,300,673
Machinery and equipment		
C.P. Railway Business Car 19	47,041	47,041
Machinery artifacts	116,355	113,600
B.X. Stagecoach	20,000	20,000
Ontario Rail Car	5,000	5,000
	188,396	185,641
	$1,868,984	$1,486,314

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS
year ended March 31, 1991

5. RELATED PARTY TRANSACTIONS

During the year, the Trust had the following transactions with the Province of British Columbia:

a) Received grants from the British Columbia Lottery Fund amounting to $2,550,000 (1990 - $2,450,000).

b) Received certain staffing, accommodation and administrative services for the Trust at no charge. The fair value of providing these services amounted to approximately $384,000 (1990 - $357,000).

c) Earned income from its funds invested in the Pooled Investment Portfolio amounting to $561,953 (1990 - $457,299). In addition, the Trust paid to the Provincial Treasury $7,620 (1990 - $6,841) for management of the Portfolio.

6. CHANGES IN NON-CASH OPERATING WORKING CAPITAL ITEMS

	1991	1990
Accounts receivable	$ 450	$ (450)
Accounts payable	37,470	(53,583)
	$ 37,920	$(54,033)

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS
year ended March 31, 1991

7. COMMITMENTS

The Trust is committed under non-cancellable operating leases for equipment and premises for $23,700.

The Trust is committed under contracts for various professional services for $660,300. The minimum amounts payable over the next two years are as follows:

1992	1993
$651,700	$ 8,600

The Trust had commitments for heritage grants totalling $3,604,086 at March 31, 1991 (1990 - $2,451,682) as set out in the attached schedule of commitments and disbursements of grants.

8. CONTINGENCY

The Province of British Columbia is a defendant in a land claims lawsuit which includes the Vallican property beneficially owned by the Trust.

As at the date of these financial statements, this lawsuit has not been resolved and the Trust is unable to determine the likelihood or amount, if any, of the loss. If settlement of this litigation results in a loss to the Trust, it will be accounted for as a prior period adjustment.

BRITISH COLUMBIA HERITAGE TRUST

SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF GRANTS
year ended March 31, 1991

Program	Commitments Beginning of Year	Commitments Made During Year	Grants Paid in Year	Commitments Revoked in Year	Commitments End of Year
Archaeology	$ 59,795	$ 210,580	$ 107,600	$ -	$ 162,775
Building restoration	538,223	478,685	247,943	74,574	694,391
Community Heritage Development	148,658	142,164	174,183	4,346	112,293
Community Heritage Markers	-	19,000	350	-	18,650
Conferences and Societies	32,570	201,360	111,045	1,000	121,885
Heritage Area Revitalization Program	876,461	324,500	161,058	-	1,039,903
Historic Cemeteries Program	-	1,600	-	-	1,600
Historic Landmarks	226,917	793,396	286,906	-	733,407
Planning and inventory	223,301	199,615	160,881	1,000	261,035
Publications assistance	34,904	55,500	60,655	2,595	27,154
Regional heritage development	25,000	195,000	55,000	-	165,000
Religious buildings	126,092	200,254	137,279	32,425	156,642
Scholarships	11,000	22,000	11,000	22,000	-
Special projects	59,901	58,890	52,399	15,749	50,643
Transportation	88,860	11,250	41,402	-	58,708
	$2,451,682	$2,913,794	$1,607,701	$ 153,689	$3,604,086

British Columbia Housing and Employment Development

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

*To the Members of the British Columbia Housing and
Employment Development Financing Authority, and*

*To the Minister of Finance and Corporate Relations,
Province of British Columbia:*

I have audited the balance sheet of the British Columbia Housing and Employment Development Financing Authority as at March 31, 1991 and the statement of revenue and expenditure and accumulated balance and statement of changes in financial position for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

*Victoria, British Columbia
May 10, 1991*

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

BALANCE SHEET

AS AT MARCH 31, 1991

ASSETS

	1991	1990
Cash and temporary investment	$1,619,392	$1,552,619
Due from the Province of British Columbia	122	223
	$1,619,514	$1,552,842

LIABILITIES AND ACCUMULATED BALANCE

	1991	1990
Accounts payable	$ 122	$ 285
Accrued interest payable	210,761	229,484
Term debt (note 3)	648,100	764,800
	858,983	994,569
Accumulated balance	760,531	558,273
	$1,619,514	$1,552,842

The three accompanying notes are an integral part of these financial statements.

Approved by the Authority:

John Jansen, Chairman

D.H. Horswill, Secretary

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT
FINANCING AUTHORITY

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED BALANCE

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
Revenue		
Investment income	$204,264	$194,537
Expenditure		
Administrative costs	2,006	1,952
Excess of Revenue over Expenditure	202,258	192,585
Accumulated Balance, Beginning of Year	558,273	365,688
Accumulated Balance, End of Year	$760,531	$558,273

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT
FINANCING AUTHORITY
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
Operating Transactions		
Excess of Revenue over Expenditure	$ 202,258	$ 192,585
Changes in non-cash items:		
Accrued interest payable	18,723	39,032
Due from Province of British Columbia	(101)	309
Accounts payable	163	482
	18,785	39,823
	183,473	152,762
Financing Transactions		
Redemption of term debt	116,700	124,400
Increase in Funds	66,773	28,362
Funds at Beginning of Year	1,552,619	1,524,257
Funds at End of Year	$1,619,392	$1,552,619

Funds consist of cash and temporary investment.

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

1. The Authority

The Authority was established on October 14, 1982 by the Housing and Employment Development Financing Act, S.B.C. 1982 Chapter 34. Section 3 of the Act states that "The purposes of the authority are to create employment by financing housing and other capital projects in British Columbia, and any other programs the committee considers advisable, and to raise money for those purposes by the issue of housing and development bonds".

All notes receivable and term debt have matured and no further debt issues are permissible under the Act. The Authority's current function is to administer its investment pending dissolution.

2. Significant accounting policies

These financial statements are prepared on the basis of generally accepted accounting principles.

Temporary investment consists of units in Province of British Columbia Pooled Investment Portfolio ST1. These units are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value.

3. Term debt

	1991	1990
Unpresented debentures matured March 31, 1986	$648,100	$764,800

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on the unpresented debentures of the Authority.

KPMG Peat Marwick Thorne

Chartered Accountants

400 - 625 Agnes Street
Queen's Court
New Westminster, B.C.
Canada V3M 5Y4

Telephone (604) 526-2411
Telefax (604) 520-6285

AUDITORS' REPORT

To the Chairman
British Columbia Housing Management Commission

We have audited the combined balance sheet of the Province of British Columbia, Projects and Programs Managed by British Columbia Housing Management Commission (the Commission), as at December 31, 1990 and the combined statements of revenue and expenditures and Province's account and changes in financial position for the year then ended. These combined financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these combined financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these combined financial statements present fairly, in all material respects, the financial position of the Projects and Programs Managed by the Commission as at December 31, 1990 and the results of operations and the changes in financial position for the year then ended in accordance with the accounting policies described in note 1 to the combined financial statements.

Peat Marwick Thorne
Chartered Accountants

New Westminster, Canada

May 31, 1991

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS
MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED BALANCE SHEET
AS AT DECEMBER 31

	1990	1989
ASSETS		
CURRENT ASSETS		
Cash	**$ 4,744,258**	$ -
Accounts receivable	**3,776,077**	3,177,616
Prepaid expenses and shelter supplement	**3,974,975**	2,404,230
Due from Canada Mortgage and Housing Corporation	**465,700**	9,413,526
Due from Province of British Columbia	**-**	940,327
	12,961,010	15,935,699
LONG-TERM RECEIVABLES	**940,979**	468,209
DISASTER LOSS FUND (note 3)	**1,019,799**	910,185
EQUIPMENT (note 4)	**83,467**	123,569
	$15,005,255	$17,437,662
LIABILITIES AND PROVINCE'S ACCOUNT		
CURRENT LIABILITIES		
Bank indebtedness	**$ -**	$ 6,385,213
Accounts payable and accrued liabilities	**5,128,183**	4,608,772
Tenants' prepaid rent	**325,385**	300,983
Due to Provincial Rental Housing Corporation (note 6)	**890,322**	-
Amortization payable	**115,521**	115,521
	6,459,411	11,410,489
DISASTER LOSS RESERVE (note 3)	**1,019,799**	910,185
PROVINCE'S ACCOUNT	**7,526,045**	5,116,988
	$15,005,255	$17,437,662

Approved by the Commission:

Chairman

Member John Johnston

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF REVENUE AND EXPENDITURES AND PROVINCE'S ACCOUNT

YEARS ENDED DECEMBER 31

	1990	1989
Revenue:		
Tenant rent	$24,315,636	$22,866,712
Sundry	492,972	463,481
	24,808,608	23,330,193
Expenditures:		
Amortization	14,225,353	14,225,353
Operating	13,272,710	12,207,322
Shelter supplement	38,922,827	25,534,794
Maintenance	4,352,212	4,393,698
Grants in lieu of taxes (note 5)	3,952,904	3,749,821
Administration	6,162,888	5,348,180
Modernization and improvement	8,498,420	8,196,311
Provincial programs	4,161,499	2,253,858
Working capital interest (note 2)	950,774	745,973
	94,499,587	76,655,310
Operating deficit	69,690,979	53,325,117
Interest income, net	1,191,718	825,518
Excess of expenditures over revenue	68,499,261	52,499,599
Less Canada Mortgage and Housing Corporation subsidy share	40,607,229	31,249,183
Net Provincial share of expenditures	27,892,032	21,250,416
Subsidy receipts	30,301,089	22,399,534
	2,409,057	1,149,118
Province's account, beginning of year	5,116,988	3,967,870
Province's account, end of year	$ 7,526,045	$ 5,116,988

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEARS ENDED DECEMBER 31

	1990	1989
Cash (provided by) used for:		
Operating activities		
Excess of expenditures over revenue	**$68,499,261**	$52,499,599
Deduct item not affecting cash:		
Depreciation	**(89,327)**	(72,126)
Changes in non-cash working capital balances relating to operations:		
Accounts receivable	**598,461**	2,725,966
Prepaid expenses and shelter supplement	**1,570,745**	561,458
Due from Province of British Columbia	**(940,327)**	940,327
Long-term receivables	**472,770**	70,929
Accounts payable and accrued liabilities	**(519,411)**	969,187
Tenants' prepaid rent	**(24,402)**	(18,207)
Due to Provincial Rental Housing Corporation	**(890,322)**	-
Cash applied to operations	**68,677,448**	57,677,133
Investing activities		
Additions to equipment	**49,225**	-
Cash applied to investing activities	**49,225**	-
Financing activities		
Subsidy receipts:		
Province of British Columbia	**30,301,089**	22,399,534
Canada Mortgage and Housing Corporation	**49,555,055**	29,615,922
Cash provided by financing activities	**79,856,144**	52,015,456
Increase (decrease) in cash position during the year	**11,129,471**	(5,661,677)
Bank indebtedness, beginning of the year	**(6,385,213)**	(723,536)
Cash position (bank indebtedness), end of year	**$ 4,744,258**	$(6,385,213)

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS
MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

NOTES TO COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of financial statement presentation

These statements combine six separate financial statements of projects and programs operated by the Province of British Columbia (Ministry of Social Services and Housing), and each has its own subsidy sharing agreement and is managed by the British Columbia Housing Management Commission (the Commission).

The statements are prepared in accordance with generally accepted accounting policies with the exception that the Commission has set up a disaster loss fund (note 3) to provide for claims below the deductible amounts of insured properties and for uninsured losses.

b) Amortization

These statements do not include the capital cost of the projects, however, amortization in lieu of depreciation and interest on capital costs is in part payable to the Provincial Rental Housing Corporation and in part credited to Canada Mortgage and Housing Corporation based on schedules they provide.

c) Tenant rent revenue

Tenant rent revenue represents rent charged to residents, and is determined as the lesser of market rent and a percentage of each resident's income.

d) Equipment

All purchases are recorded as program operating expenditures, except for computer hardware and software which are recorded at cost and depreciated on the straight line basis over five and three years respectively.

2. WORKING CAPITAL INTEREST

The Province of British Columbia, through its Wholly Provincial Projects and Programs account, provides working capital to the projects and programs managed by the Commission, at interest rates agreed to by the participants.

NOTES TO COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 1990 (CONTD.)

3. DISASTER LOSS FUND

This fund, financed by the Province of British Columbia and Canada Mortgage and Housing Corporation, provides for claims below the deductible amounts of insured properties and for uninsured losses.

	1990	1989
Balance, beginning of year	**$ 910,185**	$ 853,690
Working capital interest	**141,713**	103,990
	1,051,898	957,680
Less claims expense	**32,099**	47,495
Balance, end of year	**$1,019,799**	$ 910,185

4. EQUIPMENT

	Cost	Accumulated depreciation	**1990 Net book value**	1989 Net book value
Computer hardware	$ 289,882	$ 255,629	**$ 34,253**	$ 68,506
Computer software	249,700	200,486	**49,214**	55,063
Balances, end of year	$ 539,582	$ 456,115	**$ 83,467**	$ 123,569

5. GRANTS IN LIEU OF TAXES

The Commission, on behalf of the Province of British Columbia and Canada Mortgage and Housing Corporation, pays each municipality a grant equivalent to property taxes due for all residential properties and projects managed.

6. DUE TO PROVINCIAL RENTAL HOUSING CORPORATION

The amount due to Provincial Rental Housing Corporation represents funds advanced for the acquisition and development of properties under the new social housing program.

7. LEASE COMMITMENTS

The Commission has minimum rental obligations under operating leases for office space to be expensed over the next five years as follows: $562,000 in 1991, $548,000 in 1992, $547,000 in 1993, $479,000 in 1994, and $308,000 in 1995.

8. RELATED PARTY TRANSACTIONS

In the normal course of operations the Commission acquired goods and services from the Province of British Columbia and certain Crown corporations, under prevailing trade terms.

9. COMPARATIVE INFORMATION

Certain 1989 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1990.

Report of the Auditors

The Lieutenant-Governor in Council, Province of British Columbia:

We have audited the consolidated balance sheets of British Columbia Hydro and Power Authority as at March 31, 1991 and 1990 and the consolidated statements of operations, retained earnings and changes in financial position for the years then ended. These consolidated financial statements are the responsibility of British Columbia Hydro and Power Authority's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of British Columbia Hydro and Power Authority as at March 31, 1991 and 1990 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles.

Deloitte & Touche

Chartered Accountants
Vancouver, British Columbia
May 17, 1991

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Consolidated Statements of Operations

for the years ended March 31
(in millions)

	1991			1990		
	Domestic	Electricity Trade	Total	Domestic	Electricity Trade	Total
REVENUES (Note 2)						
Residential	$ 642	$ —	$ 642	$ 598	$ —	$ 598
General	637	—	637	599	—	599
Transmission	448	—	448	420	—	420
Other	87	95	182	89	115	204
	1,814	95	1,909	1,706	115	1,821
Cost of energy (Note 3)	242	54	296	229	74	303
GROSS MARGIN	1,572	41	1,613	1,477	41	1,518
EXPENSES						
Operations, maintenance and administration	339	—	339	350	—	350
Taxes	99	—	99	102	—	102
Depreciation and amortization	229	—	229	202	—	202
	667	—	667	654	—	654
OPERATING INCOME BEFORE FINANCE CHARGES	905	41	946	823	41	864
Finance charges (Note 4)	739	—	739	768	—	768
OPERATING INCOME	$ 166	$ 41	207	$ 55	$ 41	96
Other income (Note 5)			—			64
NET INCOME			$ 207			$ 160

Certain 1990 figures have been reclassified to conform with the presentation used for 1991.

Consolidated Statements of Retained Earnings

for the years ended March 31
(in millions)

	1991	1990
Balance at beginning of year	$ 700	$ 681
Net income	207	160
	907	841
Less: Distributions to the Province (Note 6)		
Distribution on preferred funds	31	40
General distribution	114	101
	145	141
Balance at end of year	$ 762	$ 700

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Consolidated Balance Sheets

as at March 31
(in millions)

	1991	1990
ASSETS		
FIXED ASSETS (Note 7)		
Fixed assets in service	$ 11,099	$ 10,822
Less accumulated depreciation	2,960	2,730
	8,139	8,092
Unfinished construction	310	253
	8,449	8,345
CURRENT ASSETS		
Temporary investments	132	207
Accounts receivable and unbilled revenues	337	293
Materials and supplies	42	45
Prepaid expenses	58	4
Property held for sale	15	15
	584	564
DEFERRED CHARGES AND OTHER ASSETS		
Loan receivable (Note 8)	65	—
Demand Side Management programs	60	16
Foreign currency translation	43	59
Debt discount and issue costs	47	35
Deferred energy costs	9	30
	224	140
	$ 9,257	$ 9,049
LIABILITIES AND EQUITY		
LONG-TERM DEBT (Note 9)	$ 6,858	$ 6,727
CURRENT LIABILITIES		
Accounts payable	215	243
Accrued interest	262	272
Distributions payable (Note 6)	145	130
	622	645
DEFERRED CREDITS		
Deferred revenue	62	46
Contributions arising from the Columbia River Treaty	313	323
Contributions in aid of construction	405	373
	780	742
PREFERRED FUNDING (Note 6)	235	235
RETAINED EARNINGS	762	700
	$ 9,257	$ 9,049

APPROVED ON BEHALF OF THE BOARD:

W.R. (Bob) Wyman
Chairman and Chief Executive Officer

Sandra D. Sutherland, Q.C.
Director

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Consolidated Statements of Changes in Financial Position

for the years ended March 31
(in millions)

	1991	1990
OPERATING ACTIVITIES		
Operating income	$ 207	$ 96
Depreciation and amortization	238	212
Other non-cash items	15	(12)
	460	296
Working capital changes	(125)	231
Funds provided by operating activities	335	527
INVESTING ACTIVITIES		
Fixed asset expenditures	(373)	(346)
Contributions in aid of construction	52	40
Net proceeds from property sales	18	72
Loan receivable	(65)	—
Demand Side Management programs	(46)	(13)
Funds used for investing activities	(414)	(247)
FINANCING ACTIVITIES		
Bonds, notes and debentures		
- issued	728	777
- retired	(344)	(771)
Revolving borrowings	268	42
Sinking fund changes	(254)	(37)
Repurchased debt	(324)	(14)
Term debenture repayment	75	—
Funds provided by (used for) financing activities	149	(3)
DISTRIBUTIONS TO THE PROVINCE	(145)	(141)
(DECREASE) INCREASE IN FUNDS	(75)	136
FUNDS AT BEGINNING OF YEAR	207	71
FUNDS AT END OF YEAR	$ 132	$ 207

Funds at beginning and end of year consist of temporary investments.

Certain 1990 figures have been reclassified to conform with the presentation used for 1991.

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Notes to Consolidated Financial Statements

(tabular amounts expressed in millions of dollars unless otherwise stated)

Note 1 Significant Accounting Policies

British Columbia Hydro and Power Authority ("B.C. Hydro") is a Crown corporation of the Province of British Columbia (the "Province"). B.C. Hydro is regulated by the British Columbia Utilities Commission (the "Commission"). The accounting policies of B.C. Hydro conform to accounting principles generally accepted in Canada. A description of the significant accounting policies follows.

Consolidation

The consolidated financial statements include the financial statements of B.C. Hydro and all of its subsidiary companies. Principal subsidiaries of B.C. Hydro, all of which are wholly-owned, are Powertech Labs Inc., Western Integrated Technologies Inc., Westech Information Systems Inc., British Columbia Power Exchange Corporation, British Columbia Hydro International Limited, Power Smart Inc. and Columbia Estate Company, Limited.

Revenues

Domestic revenues represent sales of energy to customers within the Province and sales of firm energy to those outside the Province (mainly Seattle and Point Roberts, Washington and Hyder, Alaska) with whom B.C. Hydro has long-term commitments.

Electricity trade revenues are derived from energy sales other than those classified as domestic.

Customers are billed on a cyclical basis for energy deliveries with unbilled deliveries being accrued and included in revenues.

Pension Costs

The current service costs of pension benefits for the year, determined on an actuarial basis in accordance with the terms of the pension plan agreement, are included in pension expense. Pension expense also includes amortization of the cost of past service benefits, experience gains and losses, and the initial net pension surplus existing in 1987 when the current accounting policy for pension costs was introduced. The amortization is on a straight-line basis over the expected average remaining service life of pension plan members. Pension fund investments are valued at an average market-related value.

Taxes

Taxes include grants in lieu of property taxes, school taxes and other levies.

Depreciation

Depreciation is provided on all depreciable assets in service as at the beginning of each year based on the average service life of the assets and is generally computed using the straight-line method.

Fixed Assets

Fixed assets in service consist principally of land, water rights, storage dams and plant for the generation, transmission and distribution of electricity, and include the cost of plant financed by contributions in aid of construction and contributions arising from the Columbia River Treaty.

Fixed assets are carried at cost which includes materials, direct labour and appropriate portions of engineering, administration and finance charges.

The costs of any capital development studies which are deferred for more than one year are amortized on a straight-line basis at 20% per annum during the deferral period. Capital projects which are deferred, but for which there is a reasonable probability of proceeding, have a provision made for any reduction in the value of project costs. The costs of capital development studies and capital projects which are abandoned or subject to indefinite postponement are written off, except where it is management's intention to recover the costs through future revenues, in which case the costs are amortized on a straight-line basis over the expected period of recovery.

Finance Charges Capitalized

B.C. Hydro capitalizes finance charges at rates equivalent to the cost of borrowing those funds expended on construction projects during each year of construction.

Temporary Investments

Temporary investments are valued at the lower of cost and market value.

Materials and Supplies

Materials and supplies are valued at average cost, less provisions for decline in value.

Property Held For Sale

Property held for sale is valued at the lower of cost and estimated net realizable value.

Demand Side Management Programs

Expenditures on Demand Side Management programs, which comprise Power Smart programs and other incentive programs, include materials, direct labour and applicable portions of administration charges, equipment costs, program advertising and incentives.

Expenditures on Power Smart programs for energy conservation are deferred and amortized on a straight-line basis over seven years, except for certain initial costs which are expensed as incurred. These initial costs are incurred to determine the ultimate feasibility of the project.

Incentives provided to assist in the construction of facilities for the production of energy by third parties are deferred and amortized on a straight-line basis over the period that benefits are received from the operation of the facilities.

Foreign Currency Translation

Long-term debt, sinking funds, current assets and current liabilities which are denominated in a foreign currency and are not hedged are translated into Canadian currency at the rate of exchange prevailing at the balance sheet date. U. S. currency liabilities which are hedged are converted at the rate established by the terms of the hedge instrument.

Unrealized gains and losses arising from the translation of long-term debt and sinking funds are deferred and amortized over the remaining term of the debt. The annual amortization is determined on a sum-of-the-years'-digits method, except that for the last four years the unamortized balance is written off on a straight-line basis. Foreign exchange gains and losses on current assets and current liabilities are included in income.

Debt Discount and Issue Costs

Discount and issue costs on bonds, notes and debentures are amortized on a straight-line basis over the term of the respective debt.

Deferred Energy Costs

Energy generation and purchase requirements are determined based on long-term system supply and demand projections. In any year, water flow conditions and weather patterns may result in the acquisition of energy to meet energy requirements. The cost of energy acquired for the integrated system is recorded in the deferred cost of energy account. These costs are accumulated on a pooled basis and charged first to electricity trade with any residual balance amortized to domestic cost of energy over a twelve month period.

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Deferred Revenue

Deferred revenue consists of amounts received under the Skagit River Agreements. These amounts are deferred and included in income on an annuity basis over the energy delivery period ending in fiscal 2066.

Contributions

Contributions in aid of construction are amounts received from certain customers toward the costs of the extension of services. These amounts are amortized over the estimated service lives of the related assets at an amount equal to the corresponding annual provision for depreciation. Contributions received in respect of unfinished construction are amortized once the assets are placed in service.

Contributions arising from the Columbia River Treaty are amortized over the period ending in fiscal 2025, the minimum term of the Treaty, at an amount equal to the corresponding annual provision for depreciation of the related assets.

Note 2 Regulation

Revenues include approved rate increases of 3.0% effective November 15, 1989 and 1.5% effective April 1, 1990. A further increase of 1.5% effective April 1, 1991 has also been approved by the Commission.

On April 30, 1990, the Commission directed B.C. Hydro to create a rate stabilization account, effective April 1, 1990, derived from all net income in excess of an interest coverage ratio of 1.3:1. As B.C. Hydro's interest coverage for fiscal 1991 was less than 1.3, there were no transfers to the rate stabilization account. Under the same order, the Commission rescinded its previous directive regarding rate stabilization and, therefore, the balance in the related rate stabilization account was transferred to income in fiscal 1990.

Note 3 Cost of Energy

	1991			1990		
		Electricity			Electricity	
	Domestic	**Trade**	**Total**	Domestic	Trade	Total
Water rentals	$ 199	$ —	$ 199	$ 196	$ —	$ 196
Amortization of deferred energy costs	22	—	22	24	—	24
Other energy costs	20	42	62	8	65	73
Transmission charges	1	12	13	1	9	10
	$ 242	$ 54	$ 296	$ 229	$ 74	$ 303

Water rentals are amounts levied by the Province on the use of water in hydroelectric generation. Transmission charges are paid to other utilities for the use of their transmission lines.

In order to provide security of service to domestic customers, B.C. Hydro purchases energy from third parties and operates the Burrard Thermal Generating Plant based on long-term system supply and demand forecasts. The nature of the B.C. Hydro system can result in situations where surplus energy is available. This surplus may be traded on an "as available" basis as secondary hydroelectric power. In the determination of cost of energy the highest marginal cost is charged to electricity trade.

Note 4 Finance Charges

	1991	1990
Interest on bonds, notes and debentures	$ 778	$ 720
Interest on revolving borrowings	185	207
Amortization of deferred charges:		
Foreign exchange gains and losses	—	1
Debt discount and issue costs	4	4
Other	13	12
	980	944
Less income from:		
Sinking fund investments	142	111
Temporary investments	57	25
Term debenture	28	32
	227	168
	753	776
Less finance charges capitalized	14	8
	$ 739	$ 768

The effective rate for finance charges capitalized to unfinished construction for fiscal 1991 was 12.0% (1990 -11.6%).

Note 5 Other Income

During fiscal 1990 B.C. Hydro sold its head office building for proceeds of $56 million and a net gain of $41 million which was included in other income. Other income for fiscal 1990 also included $23 million transferred from the rate stabilization account to income (Note 2).

Note 6 Preferred Funding and Distributions to the Province

In fiscal 1989, the Province provided $235 million of term cumulative preferred funding to B.C. Hydro. The preferred funding is redeemable in November 2008. The Province is entitled to an annual distribution that approximates market borrowing rates on the preferred funding. Payments of the annual distribution, which are cumulative, may be deferred in any year by the Board of Directors. A $31 million distribution on the preferred funding was accrued in respect of the year ended March 31, 1991. During fiscal 1990, an $ 11 million distribution was declared and paid in respect of the year ended March 31, 1989 and a further $29 million distribution was declared and accrued in respect of the year ended March 31, 1990.

Under an Order in Council (the "Order") dated October 5, 1989, B.C. Hydro is required to make an annual total distribution to the Province. This distribution is to be confirmed, on or before June 30 following each fiscal year-end, by the Board of Directors of B.C. Hydro and is to be determined, for fiscal years subsequent to the year ending March 31, 1990, as follows:

(a) The distribution will be nil when debt as a percentage of debt plus equity ("debt/equity ratio") is greater than 80%;

(b) The distribution will be equal to 75% of distributable surplus, as defined under the Order, when the debt/equity ratio is between 75% and 80%;

(c) The distribution will be equal to 90% of distributable surplus when the debt/equity ratio is less than 75%.

Equity is defined in the Order as deferred credits, preferred funding and retained earnings less the distributions paid or payable to the Province. Debt is defined as revolving borrowings, bonds, notes and debentures net of related sinking funds, temporary investments, repurchased debt and a term debenture receivable. Distributable surplus is defined as consolidated net income adjusted for finance charges capitalized.

The total distribution, as determined above, is to be comprised of distributions on the preferred funding, to the extent they are declared, and a general distribution, representing the balance, out of distributable surplus.

For the year ended March 31, 1991 a total distribution to the Province of $145 million was accrued, comprised of the distribution on the preferred funding of $31 million and a general distribution of distributable surplus in the amount of $114 million.

For the year ended March 31, 1990, the Order specifically required B.C. Hydro to make a total distribution to the Province of $130 million, comprised of the distribution declared on the preferred funding of $29 million and a general distribution of distributable surplus in the amount of $101 million.

Note 7 Fixed Assets

	As at March 31, 1991						As at March 31, 1990	
	Fixed Assets in Service			Unfinished Construction*	Total Net Book Value	Composite Depreciation Rate	Total Net Book Value	Composite Depreciation Rate
	Original Cost	Accumulated Depreciation	Net Book Value					
Generation	$ 5,072	$1,047	$4,025	$114	$4,139	1.56%	$4,130	1.56%
Transmission	2,362	620	1,742	12	1,754	2.26	1,799	2.25
Transformation	1,369	445	924	16	940	2.92	913	2.93
Distribution	1,729	599	1,130	92	1,222	3.14	1,113	3.12
Buildings, furniture and equipment	421	179	242	76	318	7.65	311	6.09
Other properties	38	17	21	—	21	2.00	26	1.89
Service vehicles	64	44	20	—	20	8.04	16	9.42
Research and development	44	9	35	—	35	3.13	37	2.77
Total	$11,099	$2,960	$8,139	$310	$8,449		$8,345	

* Unfinished construction includes $69 million (1990 - $78 million) of unamortized costs relating to the Site C, Keenleyside and Murphy Creek projects.

Note 8 Loan Receivable

B.C. Hydro has provided an interest-free loan to a customer to assist in the construction of an electrical generating facility. The date of repayment of the loan is contingent upon the timing of the advances made under the loan agreement and is expected to occur within the next five years. The loan is secured by a charge on the facility and related land.

The cost to B.C. Hydro of providing the interest-free loan has been deferred and will be amortized on a straight-line basis over the period that benefits are received from the operation of the facility.

Note 9 Long-Term Debt

	As at March 31, 1991					As at March 31, 1990				
	U.S.	(*%)	Cdn.	(*%)	Total	U.S.	(*%)	Cdn.	(*%)	Total
Maturing in:										
1991	$ —		$ —		$ —	$ 1	(5.6)	$ 121	(8.2)	$ 122
1992	87	(5.8)	259	(7.4)	346	88	(5.8)	259	(7.4)	347
1993	245	(13.0)	174	(7.2)	419	246	(13.0)	174	(7.2)	420
1994	—		916	(11.0)	916	—		716	(10.8)	716
1995	—		324	(9.0)	324	—		324	(9.0)	324
1996	—		87	(8.4)	87	—		—		—
1 - 5 years	332	(11.0)	1,760	(9.6)	2,092	335	(11.0)	1,594	(8.8)	1,929
6 - 10 years	—		831	(9.6)	831	—		622	(8.8)	622
11 - 15 years	181	(6.3)	1,501	(10.4)	1,682	—		1,659	(10.4)	1,659
16 - 20 years	439	(8.5)	441	(12.2)	880	618	(8.8)	428	(11.5)	1,046
21 - 25 years	1,450	(14.3)	—		1,450	1,463	(14.3)	150	(13.5)	1,613
26 - 30 years	—		300	(10.6)	300	—		—		—
Bonds, notes and debentures	2,402 ($U.S. 2,055)	(12.2)	4,833	(10.1)	7,235	2,416 ($U.S. 2,051)	(12.5)	4,453	(10.0)	6,869
Less:										
Sinking funds	408 ($U.S. 352)		1,040		1,448	344 ($U.S. 294)		850		1,194
Term debenture	—		225		225	—		300		300
Repurchased debt	472 ($U.S.405)		—		472	148 ($U.S.124)		—		148
Net bonds, notes and debentures	1,522 ($U.S. 1,298)		3,568		5,090	1,924 ($U.S. 1,633)		3,303		5,227
Revolving borrowings	—		1,768		1,768	69 ($U.S.59)		1,431		1,500
Long-term debt	$ 1,522		$ 5,336		$ 6,858	$ 1,993		$ 4,734		$ 6,727

* Weighted average coupon rate

B.C. Hydro's long-term debt comprises bonds, notes and debentures, almost all of which have annual sinking fund requirements, and revolving borrowings obtained under a borrowing agreement with the Province. Long-term debt is presented net of sinking funds, a term debenture receivable which has been committed to debt repayments and debt repurchased from the market. Repurchased debt includes related premiums or discounts. The March 31, 1991 foreign exchange rate used by B.C. Hydro was 86.30 U.S. cents per Canadian dollar (1990 – 85.46 U.S. cents).

During the year ended March 31, 1991, B.C. Hydro issued the following bonds and debentures:

Coupon Rate%	Effective Rate%	Series	Issue Date	Maturity Date	Principal
11.625	12.687	HK	May 7, 1990	March 22, 1994	$200
Floating	Floating	HL	May 25, 1990	March 5, 2000	47 ($U.S.40)
10.6	10.719	HM	September 5, 1990	September 5, 2020	300
Floating	Floating	HN	November 29, 1990	June 1, 2005	181 ($U.S.155)
					$728

Bonds and debentures in the principal amount of Cdn. $121 million and U.S. $1 million matured during fiscal 1991. In addition, Series HL was refinanced from revolving borrowings.

The Series HM debt issue carried one detachable warrant for each $1,000 issued. A warrant entitles the holder to purchase $1,000 of new bonds anytime before September 5, 1991 at the same terms as the original issue. As of March 31, 1991 virtually all of the warrants were outstanding.

proud of our Service

Guarantee by the Province of British Columbia

B.C. Hydro's outstanding debt is either held or guaranteed as to principal, interest and premium, if any, by the Province.

Sinking Funds for Bonds, Notes and Debentures

Sinking funds are held by the Trustee, the Minister of Finance and Corporate Relations for the Province. Sinking fund income is recorded as a reduction of finance charges.

	1991	1990
Sinking funds at beginning of year	$ 1,194	$ 1,157
Instalments	156	77
Income	142	111
	298	188
Less:		
Debt repayments	(36)	(100)
Debt extinguishment and cancellation	—	(43)
Surpluses recovered	—	(16)
Foreign exchange adjustments	(8)	8
Net change in sinking funds	254	37
Sinking funds at end of year	$ 1,448	$ 1,194

Term Debenture

A term debenture was issued to B.C. Hydro by BC Gas Inc. in part settlement of the sale of the Mainland Gas Service in fiscal 1989. B.C. Hydro has entered into a trust arrangement with the Province whereby the interest and principal payments from BC Gas Inc. are to be applied against B.C. Hydro's general indebtedness to the Province.

The term debenture bears interest at 10.75% per annum payable semi-annually and is repayable in three equal annual payments of $75 million on October 1, 1991, 1992 and 1993. The debenture is secured by a first fixed mortgage on the assets of the Coastal Division of BC Gas Inc. BC Gas Inc. may repay the debenture at an earlier date.

Repurchased Debt

Repurchased debt comprises B.C. Hydro bonds, notes and debentures purchased from the market but not cancelled or otherwise extinguished.

Revolving Borrowings

Funds obtained under a borrowing agreement with the Province will be repaid either from the issue of bonds, notes or debentures or from further revolving borrowings which will be extended beyond the next fiscal year. They have, therefore, been classified as long-term debt. The borrowings are recorded net of any sinking funds specifically related to the borrowings, which in fiscal 1991 were nil and in fiscal 1990 were $375 million. The borrowings under the agreement are unsecured, have an authorization limit of $2.0 billion and bear interest at prevailing money market rates. At March 31, 1991 these funds had a weighted average term to maturity of 212 days (1990 - 254 days) at a weighted average cost of 11.0% (1990 - 11.6%).

Debt Management Program

During fiscal 1991, B.C. Hydro redeemed U.S. $150 million of bonds under the terms of an early call provision. The accounting gain of $4 million arising from this transaction has been included in finance charges.

During fiscal 1990, B.C. Hydro placed sufficient government guaranteed securities into an irrevocable trust to satisfy the scheduled interest and bond principal repayment requirements of Cdn. $63 million. In addition, during 1990 B.C. Hydro purchased and cancelled Cdn. $27 million of bonds and a further U.S. $100 million was redeemed under the terms of an early call provision. The accounting loss of $ 5 million arising from these transactions was included in finance charges.

Extinguished Debt

As at March 31, 1991, a total of Cdn. $486 million (1990 - Cdn. $505 million) of debt comprising Cdn. $163 million and U.S. $268 million, together with related securities, has been removed from B.C. Hydro's consolidated balance sheet and is considered extinguished for financial reporting purposes.

Cash Requirements

Total maturity payments and sinking fund instalments on bonds, notes and debentures outstanding as at March 31, 1991, by year of payment, are disclosed in the following table. U.S. cash requirements are shown in U.S. dollars. As at March 31, 1991, there were 108 Canadian dollar (1990 – 108) and 12 U.S. dollar (1990 – 12) bond, note or debenture issues outstanding.

	Sinking Funds		Net Debt Maturities*		Total	
	U.S.	Cdn.	U.S.	Cdn.	U.S.	Cdn.
1992	$ 21	$ 47	$ —	$ 179	$ 21	$ 226
1993	18	45	98	108	116	153
1994	18	44	—	862	18	906
1995	18	42	—	177	18	219
1996	18	41	—	—	18	41
1992 – 1996	93	219	98	1,326	191	1,545
1997 – 2001	91	173	—	115	91	288
2002 – 2006	88	71	—	96	88	167
2007 – 2011	63	23	—	99	63	122
2012 – 2016	9	13	217	—	226	13
2017 – 2021	—	3	—	—	—	3
	$ 344	$ 502	$ 315	$ 1,636	$ 659	$ 2,138

* Net debt maturities are determined after deducting sinking funds, including income thereon, estimated to be available at maturity. The estimated sinking fund income to maturity is based on assumed earnings of 10% on existing and future Canadian dollar sinking fund investments and 8% for U.S. dollar sinking fund investments.

None of the above cash requirements are considered current as at March 31, 1991 as management intends to finance the payments from the issue of bonds, notes or debentures or from further revolving borrowings which will be extended beyond the next fiscal year.

Hedged U.S. Dollar Debt

As at March 31, 1991, U.S. $312 million (1990 - U.S. $117 million) of debt and future sinking-fund instalments were hedged with forward foreign exchange contracts and currency swaps. A further U.S. $703 million (1990 - U.S. $425 million) of debt was hedged by the holding of U.S. dollar denominated securities in sinking funds and repurchased debt. As a result of these transactions, as at March 31, 1991 B.C. Hydro had a net foreign currency exposure in U.S. dollar debt of U.S. $1,040 million (1990 - U.S. $1,568 million).

Redemption Provisions

Certain B.C. Hydro debt held by the Canada Pension Plan Investment Fund and by the Minister of Finance and Corporate Relations for the Province contains provisions allowing holders to redeem the debt prior to maturity, in whole or in part, subject to certain restrictions. At March 31, 1991, this debt amounted to $747 million (1990 - $772 million) net of related sinking funds.

Note 10 Pension Plan

Employees of B.C. Hydro contribute to a jointly-funded pension plan which provides a defined benefit pension based on years of membership service and highest five-year average pensionable earnings. A portion of the required contributions under the plan is applied to provide for annual cost-of-living increases (indexing) to pension recipients. B.C. Hydro contributes amounts as prescribed by the actuary in respect of basic contributions and matches the employees' indexing contribution such that the funding matches the current service cost of the pension plan. In addition, B.C. Hydro made special annual contributions of $2 million in fiscal 1991 and $4 million in fiscal 1990 to fund past service pension costs and accrued deficits which arose in prior years from plan amendments and changes in actuarial assumptions. During fiscal 1991, pension plan enhancements were made which have increased the estimated present value of the actuarial liability by $24 million.

Annual actuarial valuations are obtained to estimate the present value of the plan liability for pension benefits accrued to the date of the valuation. These actuarial liabilities are compared with the average market-related value of the pension plan assets to determine whether a net pension surplus or deficit exists. Based upon an extrapolation from preliminary actuarial valuation results as at December 31, 1990, the estimated present value of accrued pension benefits was $872 million as at March 31, 1991 and the pension plan assets available for these benefits at that date amounted to $907 million, resulting in a surplus of $35 million.

British Columbia Liquor Distribution Branch

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1991

MANAGEMENT'S NOTICE TO READER

The accompanying unaudited balance sheet of the British Columbia Liquor Distribution Branch as at March 31, 1991 and the unaudited statements of income, changes in Province of British Columbia advance and changes in cash resources for the year ended March 31, 1991 were prepared by the Finance Department of the Liquor Distribution Branch. These financial statements have been prepared in accordance with generally accepted accounting principles in a manner consistent with the prior year. Appropriate internal controls are in place to ensure that transactions are appropriately authorized and reported upon.

The British Columbia Liquor Distribution Branch is a government enterprise for the purpose of government reporting and therefore the Branch's financial statements are included in the Public Accounts of the Province of British Columbia. The accounts and records of the Branch were reviewed by the Office of the Auditor General of British Columbia in conjunction with their annual audit of the Province of British Columbia's General Fund Financial Statements.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
BALANCE SHEET
MARCH 31, 1991
(Unaudited)

ASSETS

	1991 in thousands of dollars	1990 in thousands of dollars
CURRENT ASSETS		
Cash	$ —	$5,736
Accounts receivable	1,658	2,010
Inventories	47,488	55,617
Prepaid expenses	1,288	546
	50,434	63,909
PROVINCE OF BRITISH COLUMBIA		
Recoverable	1,653	—
FIXED ASSETS, at cost (note 3)	45,061	42,160
Less accumulated depreciation	36,879	33,976
	8,182	8,184
	$60,269	$72,093

LIABILITIES

	1991	1990
CURRENT LIABILITIES		
Bank indebtedness	$11,222	$ —
Accounts payable and accrued liabilities	49,047	55,123
PROVINCE OF BRITISH COLUMBIA		
Advance	---	16,970
Commitments and Contingency (notes 5 & 6)		
	$60,269	$72,093

See accompanying notes to the financial statements.

Approved By:

General Manager

Director of Finance

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31,1991
(Unaudited)

	1991 in thousands of dollars	1990 in thousands of dollars
SALES	$1,329,411	$1,280,660
LESS SALES DISCOUNTS	25,620	21,231
	1,303,791	1,259,429
COST OF MERCHANDISE SOLD	720,825	715,646
GROSS MARGIN	582,966	543,783
OPERATING EXPENSES (Schedule)	142,629	128,476
	440,337	415,307
OTHER INCOME	4,962	4,290
NET INCOME	$445,299	$419,597

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
STATEMENT OF CHANGES IN PROVINCE OF BRITISH COLUMBIA ADVANCE
FOR THE YEAR ENDED MARCH 31, 1991

	1991 in thousands of dollars	1990 in thousands of dollars
Balance at beginning of year	$16,970	$14,399
Net Income	445,299	419,597
Cash payments to Provincial Treasury	(463,922)	(417,026)
BALANCE AT END OF YEAR	($1,653)	$16,970

See accompanying notes to the financial statements.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
STATEMENT OF CHANGES IN CASH RESOURCES
FOR THE YEAR ENDED MARCH 31,1991
(Unaudited)

	1991 in thousands of dollars	1990 in thousands of dollars
OPERATING ACTIVITIES		
Cash from Operations:		
Net Income	$445,299	$419,597
Amounts charged against income not requiring an outlay of cash:		
Depreciation	2,903	2,910
Gain on disposal of fixed assets	(191)	(253)
Decrease in accounts receivable	352	289
Decrease in inventory	8,129	2,391
(Increase) decrease in prepaid expenses	(742)	130
Decrease in accounts payable	(6,076)	(3,840)
	449,674	421,224
FINANCING ACTIVITIES:		
Cash payments to Provincial Treasury	(463,922)	(417,027)
	(14,248)	4,197
INVESTING ACTIVITIES:		
Acquisition of fixed assets	(2,901)	(2,658)
Proceeds on disposal	191	259
	(2,710)	(2,399)
(DECREASE) INCREASE IN CASH	(16,958)	1,798
CASH AT BEGINNING OF YEAR	5,736	3,938
CASH AT END OF YEAR	($11,222)	$5,736

See accompanying notes to the financial statements.

Province of British Columbia
Liquor Distribution Branch

NOTES TO FINANCIAL STATEMENTS
March 31, 1991
(Unaudited)

1. STATUS OF THE BRANCH

The Liquor Distribution Branch obtains its authority for operation from the Liquor Distribution Act which is administered by the Ministry of Labour and Consumer Services. As stated in Section 2 of this Act, the Liquor Distribution Branch has the exclusive right to purchase liquor for resale and reuse in the Province in accordance with the provisions of the Importation of Intoxicating Liquors Act (Canada).

2. SIGNIFICANT ACCOUNTING POLICIES

As prescribed by Section 18 of the Liquor Distribution Act, the financial statements of the Liquor Distribution Branch are prepared in accordance with generally accepted accounting principles.

Significant accounting policies are as follows:

Inventories

Inventories are valued at the lower of latest landed cost and net realizable value.

Fixed assets

Fixed assets are depreciated on a straight line basis as follows:

Buildings	- 7.5% per annum
Leasehold Improvements	- a minimum of 10% per annum or a rate sufficient to write off the cost over the remaining life of the respective lease.
Furniture, Fixtures, Vehicles and Equipment	- 25% per annum.

3. FIXED ASSETS

	1991 (in thousands of dollars)			1990 (in thousands of dollars)
	Cost	Accumulated Depreciation	Net book Value	Net book Value
Land	$ 1,116	$ --	$1,116	$1,119
Buildings	11,470	9,430	2,040	2,510
Leasehold Improvements	4,751	4,372	379	524
Furniture, Fixtures Vehicles & Equipment	27,724	23,077	4,647	4,030
	$45,061	$36,879	$8,182	$8,183

Province of British Columbia
Liquor Distribution Branch

NOTES TO FINANCIAL STATEMENTS
March 31, 1991
(Unaudited)

4. SALES

Total sales as reported include sales to retail consumers, licensed establishments, licensee retail stores and agency stores through the Liquor Distribution Branch's stores. These figures do not include subsequent resale by licensed establishments, licensee retail stores and agency stores.

5. COMMITMENTS

Federal Taxes

The Liquor Distribution Branch maintains inventory in its bonded warehouse for which federal taxes have neither been paid nor recorded in these financial statements. As at March 31, 1991, the future liability for these taxes approximates $5.9 million. These taxes are payable when inventory is shipped from the Liquor Distribution Branch's bonded warehouse.

Leased Premises and equipment

Future commitments for leased premises and equipment for the next five years are as follows:

Year ended March 31, 1992	$10.3 million
1993	9.1
1994	8.1
1995	7.1
1996	6.7
Subsequent years	15.3
TOTAL	$56.6 million

6. CONTINGENCY

Agents' Stocking Program

The Liquor Distribution Branch has authorized suppliers' agents to import and warehouse liquor for subsequent purchase by the Branch. Under this program, the Liquor Distribution Branch has a contractual obligation to purchase all inventories held by the agent should the agent opt out of the program. As at March 31, 1991, the value of agents' inventories totalled approximately $35.2 million and the future liability for federal excise taxes thereon is $11.5 million.

Province of British Columbia
Liquor Distribution Branch

NOTES TO FINANCIAL STATEMENTS
March 31, 1991
(Unaudited)

7. SUPERANNUATION FUND

The Liquor Distribution Branch is an approved employer under the Pension (Public Service) Act. Eligible employees of the Liquor Distribution Branch contribute to the Public Service Superannuation Fund at a rate of 5.5% of pensionable salary up to the year's maximum pensionable earnings as defined in the Canada Pension Plan and at a rate of 7% of pensionable salary in excess of the year's maximum pensionable earnings. An additional 1.25% of pensionable salary is deducted and used to finance the payment of inflation adjustment supplements. In addition to matching the employees' contributions, the Liquor Distribution Branch contributes an additional 2.5% of pensionable salary for basic pension benefits.

An actuarial evaluation of the Public Service Superannuation Fund was made at March 31, 1990. Details of the unfunded liability are described in the Public Service Superannuation Fund financial statements included in the Public Accounts. The portion of the unfunded liability attributable to the Liquor Distribution Branch was not determined by the actuary. No provision has been made in the accounts for any unfunded liability. Payments in future years will be considered as a current year expense in the year incurred.

8. SUBSEQUENT EVENTS

On May 9, 1990, Canadian Airlines International Ltd. and its predecessor companies commenced a Supreme Court action in British Columbia for the return of all Provincial mark-up amounts paid. This action alleges that all monies paid to date to the Liquor Distribution Branch were "paid under a unilateral mistake of law." The liability of the Liquor Distribution Branch (if any) under this claim is not determinable with any degree of accuracy at this time. The Liquor Distribution Branch has defended this action and does not believe it has merit.

Revenue Canada, Customs and Excise has assessed the Liquor Distribution Branch for additional Federal Sales Tax for the calendar year 1990 on an imported product. The Liquor Distribution Branch has appealed the ruling. If the Branch's appeal is denied, further assessment would result and the liability on imported products is estimated at $6 million.

9. COMPARATIVE FIGURES

Certain of the prior year's figures have been reclassified to conform with the presentation adopted for the current year.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
SCHEDULE OF OPERATING EXPENSES
FOR THE YEAR ENDED MARCH 31, 1991
(Unaudited)

	Warehouse in thousands of dollars	Retail Stores in thousands of dollars	Administration in thousands of dollars	1991 Total in thousands of dollars	1990 Total in thousands of dollars
Salaries and Wages	$6,494	$59,443	$15,100	$81,037	$73,542
Superannuation	461	4,276	1,065	5,802	5,538
Unemployment Insurance	168	1,563	389	2,120	1,763
Dental and Extended Health	117	1,087	271	1,475	1,266
Canada Pension	117	1,082	269	1,468	1,296
Workers' Compensation Board	98	907	226	1,231	1,028
B.C. Medical	99	920	229	1,248	1,221
Long Term Disability	48	443	110	601	561
Group Insurance	25	234	58	317	291
Staff Benefits	4	17	57	78	79
Total salaries, wages and benefits	7,631	69,972	17,774	95,377	86,585
Rents	227	12,110	2,898	15,235	14,081
Data Processing	0	0	9,238	9,238	6,354
Freight to Stores	0	3,999	0	3,999	3,672
Depreciation	464	1,210	1,229	2,903	2,910
Repairs and Maintenance	122	1,286	1,385	2,793	3,104
Sundries	167	882	1,578	2,627	2,145
Light, Water and Fuel	119	1,865	277	2,261	1,830
Printing, Stationery and Postage	7	69	1,818	1,894	1,564
Janitorial and scavenging	29	1,065	265	1,359	1,289
Store Wrapping Supplies	0	1,257	0	1,257	1,232
Telephone and Telegraph	29	505	645	1,179	1,013
Travelling	17	141	1,005	1,163	1,430
Armoured Car Service	0	0	549	549	513
Property Charges	73	103	318	494	466
Warehouse Equipment Costs	301	0	0	301	288
	$9,186	$94,464	$38,979	$142,629	$128,476

See accompanying notes to the financial statements.

KPMG Peat Marwick Thorne

Chartered Accountants

500 - 275 Lansdowne Street
Kamloops, British Columbia
Canada V2C 1X8

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Telefax (604) 828-2928

BRITISH COLUMBIA LOTTERY CORPORATION

AUDITORS' REPORT

To the Directors of the British Columbia Lottery Corporation

We have audited the consolidated balance sheet of the British Columbia Lottery Corporation as at March 31, 1991, and the consolidated statements of income, changes in amounts due to the Province of British Columbia, and changes in financial position for the year then ended. These financial statements are the responsibilty of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991, and the results of its operations and the changes in amounts due to the Province of British Columbia and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Company Act, (British Columbia), we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Peat Marwick Thorne
Chartered Accountants

Kamloops, Canada
May 31, 1991

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1991

CONSOLIDATED BALANCE SHEET

(in thousands of dollars)

Assets	1991	1990
Cash		
Prize funds	$ 31,791	$ 27,717
Other	15,187	10,967
Receivables (note 3)	12,063	12,245
Prepaid expenses	2,940	2,791
Fixed assets (note 4)	7,853	7,885
	$ 69,834	$ 61,605

Liabilities		
Prizes payable	$ 31,791	$ 27,717
Payable to Interprovincial Lottery Corporation	7,202	6,256
Accounts payable & accrued liabilities	5,829	5,087
Deferred revenue	3,715	3,275
Long-term debt (note 5)	5,245	5,282
Due to Government of Canada	1,430	-
Due to Province of British Columbia	14,622	13,988
Share capital (note 6)	-	-
	$ 69,834	$ 61,605

APPROVED:

.Director

Director

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1991

CONSOLIDATED STATEMENT OF CHANGES IN AMOUNTS DUE TO PROVINCE OF BRITISH COLUMBIA

(in thousands of dollars)

	1990/91	1989/90
Balance at beginning of year	$ 13,988	$ 7,749
Net income	217,434	205,359
	231,422	213,108
Payments to Province of British Columbia during the year	211,280	193,907
Allocation of income to Government of Canada	5,520	5,213
	216,800	199,120
Balance at end of year	$ 14,622	$ 13,988

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1991

CONSOLIDATED STATEMENT OF INCOME

(in thousands of dollars)

	1990/91	1989/90
Lottery sales (note 7)	$ 603,297	$ 548,147
Direct expenses		
Prizes	293,967	259,351
Retailer commissions	35,955	30,157
Ticket printing and bingo paper	14,988	14,411
	344,910	303,919
Sales less direct expenses	258,387	244,228
Operating expenses		
Data processing & network	11,708	11,431
Depreciation	2,829	3,591
Advertising, draws & promotions	14,851	14,936
Sales	4,725	5,406
Administration	4,627	3,505
Goods and services tax	2,213	-
	40,953	38,869
Net income	$ 217,434	$ 205,359
Allocation of net income:		
Government of Canada (note 8)	$ 5,520	$ 5,213
Province of British Columbia	205,308	195,798
Paid on behalf of the Province of British Columbia	6,606	4,348
	$ 217,434	$ 205,359

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1991

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

(in thousands of dollars)

	1990/91	1989/90
Cash Provided By (used for)		
Operations		
Net Income	$ 217,434	$ 205,359
Depreciation, which does not involve cash	2,829	3,591
	220,263	208,950
Changes in non-cash operating items		
Receivables	182	(2,210)
Accounts payable and accrued liabilities	742	(312)
Payable to Interprovincial Lottery Corporation	946	4,137
Prepaid expenses	(149)	(400)
Prizes payable	4,074	3,621
Deferred revenue	440	(3,971)
Due to Government of Canada	1,430	-
	227,928	209,815
Financing:		
Payments to Province of British Columbia	(211,280)	(193,907)
Payments to Government of Canada	(5,520)	(5,213)
Increase in long-term debt	-	5,282
Reduction of long-term debt	(37)	-
	(216,837)	(193,838)
Investments:		
Additions to fixed assets	(2,797)	(9,206)
Increase in Cash	8,294	6,771
Cash at Beginning of Year	38,684	31,913
Cash at End of Year	$ 46,978	$ 38,684

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1991

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

---

1. Nature of the Corporation

The British Columbia Lottery Corporation was incorporated pursuant to the Company Act of British Columbia on October 25, 1984.

The Province has designated the Corporation as the authority to conduct and manage lottery games within British Columbia and to co-operate in the conduct and marketing of national and regional games with other Provinces of Canada.

The EXPRESS, Instant, LOTTO B.C., BC KENO, EXTRA, PUNTO and Breakopen games are conducted solely by the Corporation in the Province of British Columbia. In addition the Corporation is the sole distributor of Bingo paper in the Province of British Columbia.

The Corporation is the regional marketing organization for the PROVINCIAL, SPECIAL EVENT GAME, AND LOTTO 6/49 games in British Columbia. These games are joint undertakings by all provinces acting through the Interprovincial Lottery Corporation. The Interprovincial Lottery Corporation is incorporated under the Canada Business Corporations Act, and it's shares are held by Her Majesty The Queen in right of the respective provinces.

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2. Significant Accounting Policies:

The financial statements of the Corporation have been prepared in accordance with generally accepted accounting principles.

A. Consolidation

The consolidated financial statements include B.C. Lottotech International Inc., a wholly owned subisidiary of the British Columbia Lottery Corporation.

B. Capital Purchases

The Corporation's policy on capital purchases is that any major purchase which has a future useful life beyond the current year and which will materially affect income in the year purchased, will be capitalized. These purchases include the cost of Kamloops office building, leasehold improvements, furniture and equipment for the Corporation's offices in Kamloops, Richmond and Victoria, major computer equipment purchases, all on-line gaming terminals, all components of the Corporation's sign and fixture program for placement at the on-line game retailers' locations and corporate owned kiosks.

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1991

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

2. Significant Accounting Policies (continued):

The Corporation's capital assets are recorded at their original cost and are depreciated on a straight-line basis according to their estimated useful lives, as follows:

Kamloops office building	5 years
Leasehold improvements	5 years
Furniture & equipment	5 years
Computer equipment	3 years
On-line gaming terminals	3 years
Signs & Fixtures:	
Computer	3 years
Non-computer	5 years

C. Free Tickets

Sales are reduced by the retail value of free tickets redeemed by the retailers.

D. Deferred Revenue and Expenses

Revenue and expenses relating to draws held during the year ended March 31, 1991 are included in the statement of income on an accrual basis. Receipts from the sale of lottery tickets related to draws held subsequent to March 31, 1991 have been recorded as deferred revenue. Retailer commissions on these sales have been recorded as prepaid expenses.

When the sales period for a draw exceeds one month, the sale is recorded when the ticket is sold to the consumer.

E. Prize Expenses

The Corporation provides for prize expenses at approximately 50% of sales for all British Columbia games to fund expected prize payouts.

All unclaimed prizes from British Columbia lottery games are retained in a prize fund for one year from the announced date of the draw. Unclaimed prizes remaining after the one year claiming period are used for bonus prizes and bonus draw promotions in subsequent draws.

Prize expenses for Interprovincial Lottery Corporation games is British Columbia's proportionate share of prizes funded which is based on the number of tickets sold.

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1991

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

3. Receivables (in thousands of dollars)

	1991	1990
Retailers	$ 11,365	$ 8,270
Other	698	3,975
	$ 12,063	$ 12,245

4. Fixed Assets (in thousands of dollars)

	1991			1990
	Cost	Accumulated Depreciation	Net	Net
On-line gaming terminals	$ 15,119	$ 15,119	$ -	-
Central system computer hardware	10,646	9,143	1,503	23
Land	700	-	700	700
Building and leasehold improvements	17,220	11,649	5,571	7,041
Furniture & equipment	2,823	2,760	63	103
Signs & fixtures	2,885	2,869	16	18
	$ 49,393	$ 41,540	$ 7,853	$ 7,885

5. Long-term debt (in thousands of dollars)

	1991	1990
Crown Life Insurance Company Mortgage, payable in monthly instalments of $ 48,301 including interest at 10.625%, secured by building, due April 1, 1992	$ 5,245	$ 5,282

Principal payments due within each of the next two years on long-term debt are approximately as follows:

1992	$ 41
1993	5,204

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1991

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

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6. Share Capital

Authorized: 10,000 common shares without par value
Issued: 1 common share for $1.00

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7. Sales (in thousands of dollars)

	1990/91	1989/90
Nationwide Games		
Lotto 6/49	$ 289,873	$ 281,962
Provincial	16,968	20,109
Special Event Game	12,625	14,873
	319,466	316,944
British Columbia Games		
Extra	32,071	26,333
Punto	2,815	1,374
BC Keno	21,373	16,698
Express	1,606	3,611
Lotto B.C.	19,525	16,423
Instant	127,081	108,882
Breakopen	75,164	53,681
	279,635	227,002
Bingo paper	4,196	4,201
	283,831	231,203
Total	$ 603,297	$ 548,147

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8. Payments to Government of Canada

The Interprovincial Lottery Corporation makes inflation adjusted payments to the Government of Canada as a result of an agreement between the provincial governments and the Government of Canada on the withdrawal of the Government of Canada from the lottery field. The Corporation remits British Columbia's share of the above payments to the Interprovincial Lottery Corporation. Payments under this agreement are estimated to be $ 5,950,000 for the year ended March 31, 1992.

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1991

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

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9. Interprovincial Lottery Corporation Expenses and Interest Revenue

Interprovincial Lottery Corporation prize costs and ticket printing are recognized in the appropriate category of direct expenses. The net operating rebate which includes the Corporation's share of the Interprovincial Lottery Corporation's interest revenues less operating expenses is included in administrative expenses. The net operating rebate from the Interprovincial Lottery Corporation was $ 511,000 for the year ended March 31, 1991 ($ 831,000 - 1990).

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10. Lease Obligations

Long-term office space leases will expire as follows:

Richmond	1995
Victoria	1994

Minimum annual rental payments for each of the next five years are approximately as follows:

1991-1992	$ 578,000
1992-1993	578,000
1993-1994	578,000
1994-1995	518,000
1995-1996	83,000

Future aggregate minimum rental payments to the expiry dates amount to approximately $ 2,335,000

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11. Pension Plan

The market value of pension plan assets is approximately $ 5,082,000 and estimated liabilities are approximately $ 4,782,000.

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12. Comparative Figures

Certain 1990 comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

British Columbia Petroleum Corporation

WOLRIGE · MAHON
Chartered Accountants

AUDITORS' REPORT

To the Lieutenant-Governor in Council
Province of British Columbia:

We have audited the balance sheet of the Petroleum Corporation Fund as at March 31, 1991, and the statements of revenue, expenditure and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Company Act of British Columbia, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

WOLRIGE MAHON

Wolrige Mahon

Chartered Accountants

VANCOUVER, B.C.

May 23, 1991

PETROLEUM CORPORATION FUND

BALANCE SHEET

March 31, 1991

	1991 $	1990 $
ASSETS		
Current		
Cash	1,423,730	25,473,020
Accounts receivable	5,746,411	496,453
Prepaid expenses	1,353	-
	7,171,494	25,969,473
Prepaid gas	-	183,404
Property account (Note 3)	160,318	99,915
	7,331,812	26,252,792
LIABILITIES		
Current		
Accounts payable and accrued charges	6,579,753	62,015
Surplus	752,059	26,190,777
	7,331,812	26,252,792

Commitments (Note 5)

Approved by Directors:

PETROLEUM CORPORATION FUND

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

For the year ended March 31, 1991

	1991 $	1990 $
Revenue		
Natural Gas Sales (Note 2)	32,192,281	-
B.C. Levy revenue (Note 2)	2,559,480	-
Interest (Note 4)	1,150,897	5,658,616
Miscellaneous income	10,040	46,740
Gain (Loss) in prepaid gas	28,279	(8,162)
Gain on disposal of assets	2	11,708
	35,940,979	5,708,902
Expenditures		
Natural gas purchases	32,192,281	-
Administrative and general expenses	589,434	56,653
	32,781,715	56,653
Net income	3,159,264	5,652,249
Surplus at beginning of year	26,190,777	54,099,433
	29,350,041	59,751,682
Deduct: Transfers to Provincial Treasury	28,597,982	33,560,905
Surplus at end of year	752,059	26,190,777

PETROLEUM CORPORATION FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the year ended March 31, 1991

	1991 $	1990 $
Operating activities		
Operations		
Net income	3,159,264	5,652,249
Add (deduct) items not involving a flow of cash		
- depreciation and amortization	27,895	46,740
- gain on disposal of fixed assets	(2)	(11,708)
Cash from operations	3,187,157	5,687,281
Recovery of prepaid gas	183,404	2,175,288
Transfers to Provincial Treasury	(28,597,982)	(33,560,905)
	(25,227,421)	(25,698,336)
Financing activities		
Decrease in deferred liability	-	(2,083,333)
Investing activities		
Property additions	(183,040)	(88,856)
Proceeds from sale of fixed assets	94,744	14,214
Decrease in deferred receivable	-	36,015,563
	(88,296)	35,940,921
Changes in non-cash working capital		
Accounts receivable and prepaid expenses	(5,251,311)	11,582,428
Accounts payable and accrued charges	6,517,738	(21,570)
	1,266,427	11,560,858
Increase (decrease) in cash position during the year	(24,049,290)	19,720,110
Cash position at beginning of year	25,473,020	5,752,910
Cash position at end of year	1,423,730	25,473,020

PETROLEUM CORPORATION FUND

NOTES

For the year ended March 31, 1991

Note 1 Statutory Requirements

The Petroleum Corporation Fund is established by the **Petroleum Corporation Act, 1973.**

Note 2 Significant Accounting Policies

Consolidation

The Petroleum Corporation Fund financial statements include the accounts of the Corporation's subsidiary, B.C. Petroleum (Kitimat) Ltd.

Depreciation

Furniture, equipment and automobiles are recorded at cost and depreciation is provided at rates considered adequate to amortize the cost over the service lives of the assets. Depreciation is computed on a declining balance basis varying from 10% to 25%.

Natural Gas Sales

As of August 1, 1990, natural gas sales of B.C. Petroleum (Kitimat) Ltd. have been consolidated in the Petroleum Corporation Fund.

Levy Revenue

Under the **Natural Gas Price Amendment Act, 1990**, the producers are required to pay a levy based on the monthly volume of marketable natural gas produced. This levy is intended to offset administration costs incurred in carrying out the government's role in monitoring and overseeing the natural gas marketplace.

Note 3 Property Account

	Cost $	Accumulated Depreciation $	1991 Net Book Value $	1990 Net Book Value $
Furniture and equipment	162,200	17,218	144,982	47,695
Automobiles	18,149	2,813	15,336	51,426
Leasehold improvements	-	-	-	794
	180,349	20,031	160,318	99,915

Note 4 Interest

	1991 $	1990 $
Interest income		
Province of British Columbia	1,088,898	2,194,704
Other	61,999	3,463,912
	1,150,897	5,658,616

Note 5 Commitments

The corporation has a commitment under an agreement for the lease of office premises extending to January 31, 1996. The aggregate rental payable under the lease amounted to approximately $338,546 at March 31, 1991.

WOLRIGE · MAHON

Chartered Accountants

AUDITORS' REPORT

To the Lieutenant-Governor in Council
Province of British Columbia:

We have audited the balance sheet of the Natural Gas Price Adjustment Fund as at March 31, 1991, and the statements of revenue, expenditure and fund balance for the year then ended. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles. As required by the Company Act of British Columbia, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

WOLRIGE MAHON

Wolrige Mahon

Chartered Accountants

VANCOUVER, B.C.

May 23, 1991

NATURAL GAS PRICE ADJUSTMENT FUND

BALANCE SHEET

March 31, 1991

	1991 $	1990 $
ASSETS		
Current		
Cash	-	21,274,683
Accounts receivable	-	36,826,729
Prepaid gas	-	175,303
Prepaid expenses	-	5,394
	-	58,282,109
LIABILITIES		
Current		
Accounts payable and accrued charges	-	31,208,565
Liability for future gas supply	-	1,770,816
Amount available for distribution	-	25,302,728
	-	58,282,109

Approved by Directors:

NATURAL GAS PRICE ADJUSTMENT FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

For the year ended March 31, 1991

	1991 $	1990 $
Revenue		
Sales from natural gas, natural gas liquids and sulphur (Note 2)	75,444,575	350,928,399
Interest	1,311,381	2,545,295
	76,755,956	353,473,694
Expenditure		
Natural gas purchases	73,130,871	325,900,415
Price adjustments	3,581,251	16,294,722
Payments for natural gas liquids	4,452,006	19,512,554
Administrative and general	2,080,545	3,719,681
	83,244,673	365,427,372
Excess of expenditure over revenue	6,488,717	11,953,678
Fund balance at beginning of year	25,302,728	37,256,406
Transfer of assets and liabilities to CanWest Gas Supply Inc. (Note 3)	18,814,011	-
Fund balance at end of year	-	25,302,728

NATURAL GAS PRICE ADJUSTMENT FUND

NOTES

For the year ended March 31, 1991

Note 1 Statutory Requirements

The Natural Gas Price Adjustment Fund is established by the **Natural Gas Price Act, 1985.**

Note 2 Significant Accounting Policies

Gas Sales

Under the terms of an agreement between Westcoast Energy Inc. and British Columbia Petroleum Corporation effective November 1, 1973, the Corporation sells natural gas to Westcoast at a price equal to the gross revenue received by the Company on the resale thereof less that Company's cost of service, in respect of gathering, processing and transporting the gas, for the month in which such resale takes place. In addition, the Corporation sells natural gas to other customers at negotiated prices. The revenues from sales of natural gas and by products are paid into the Natural Gas Price Adjustment Fund for subsequent distribution to producers, as required by the **Natural Gas Price Act, 1985.**

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure of such information in these financial statements is considered to be adequate.

Note 3 Discontinuation of Operations

On August 1, 1990, British Columbia Petroleum Corporation transferred its marketing operations as well as its fixed assets to CanWest Gas Supply Inc.

Details of the transactions are as follows:

	$
ASSETS	
Cash	26,447,077
Accounts receivable	13,022,268
Fixed assets	86,968
	39,556,313
LIABILITIES	
Accounts payable	18,971,487
Liability for future gas supply	1,770,815
Amount available for distribution	18,814,011
	39,556,313

British Columbia Railway Company

Coopers
& Lybrand
chartered accountants
a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT

To the Lieutenant Governor in Council
Province of British Columbia

We have audited the consolidated balance sheets of British Columbia Railway Company as at December 31, 1990 and 1989 and the consolidated statements of income and retained earnings and cash flow for the years then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the company as at December 31, 1990 and 1989 and the results of its operations and the changes in its cash position for the years then ended in accordance with generally accepted accounting principles.

Coopers & Lybrand

Vancouver, Canada
February 4, 1991

BRITISH COLUMBIA RAILWAY COMPANY
CONSOLIDATED BALANCE SHEETS
(Dollars in Thousands)

December 31	1990	1989
ASSETS		
Current assets		
Cash and short-term investments	$ (1,598)	$ 44,787
Accounts receivable	34,834	40,003
Material and other items	39,844	38,553
	73,080	123,343
Property and equipment		
Road and buildings	1,297,195	1,247,501
Equipment	325,165	284,539
	1,622,360	1,532,040
Accumulated depreciation	365,924	339,037
	1,256,436	1,193,003
	$ 1,329,516	$ 1,316,346
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities		
Accounts payable	$ 89,675	$ 100,218
Current obligations on long-term debt	29,867	26,954
	119,542	127,172
Long-term debt - Note 3	81,946	84,235
Minority interest - Note 4	186,501	186,886
Shareholder's equity		
Share capital - Note 5	257,688	257,688
Contributed surplus	510,716	510,716
Retained earnings	173,123	149,649
	941,527	918,053
Commitments - Note 6		
Contingent liabilities - Note 7		
	$ 1,329,516	$ 1,316,346

On behalf of the Board

Director

Director

BRITISH COLUMBIA RAILWAY COMPANY
CONSOLIDATED INCOME AND RETAINED EARNINGS
(Dollars in Thousands)

For the years ended December 31	1990	1989
Revenues		
Rail operations	$ 285,464	$ 319,903
Government assistance - Note 9	9,589	9,050
	295,053	328,953
Expenses		
Operations	67,187	67,974
Equipment	63,939	67,644
Road	42,155	45,570
Depreciation	39,423	36,985
General and administration	24,585	23,542
	237,289	241,715
Railway operating income	57,764	87,238
Non-operating income (expense)		
Interest - Note 10	(9,048)	(8,663)
Other income	4,287	4,838
Large Corporations tax	(1,950)	(931)
Income before minority interest and extraordinary item	51,053	82,482
Minority interest	(17,271)	(17,893)
Income before extraordinary item	33,782	64,589
Extraordinary item - Note 2	0	(80,646)
Net income (loss)	33,782	(16,057)
Retained earnings, beginning of year	149,649	176,014
	183,431	159,957
Dividends paid	(10,308)	(10,308)
Retained earnings, end of year	$ 173,123	$ 149,649

BRITISH COLUMBIA RAILWAY COMPANY
CONSOLIDATED CASH FLOW
(Dollars in Thousands)

For the years ended December 31	1990	1989
Operating activities		
Income before extraordinary item	$ 33,782	$ 64,589
Add (deduct)		
Item not affecting working capital		
Depreciation	39,423	36,985
Net changes in non-cash working capital		
Accounts receivable	5,169	(1,562)
Material and other items	(1,291)	(4,806)
Accounts payable	(10,910)	20,043
Minority interest in earnings	17,271	17,893
Interest	9,048	8,663
	92,492	141,805
Investing activities		
Additions to property and equipment	(106,118)	(71,561)
Change in payables for equipment purchases	367	(252)
Government assistance for capital items	3,262	4,117
	(102,489)	(67,696)
Financing activities		
Issue of long-term debt	27,695	0
Repayment of long-term debt	(27,071)	(2,037)
Interest	(9,048)	(8,663)
Dividends paid to minority interest	(17,271)	(17,893)
Reduction in minority interest	(385)	(13,114)
	(26,080)	(41,707)
Dividends paid	(10,308)	(10,308)
Increase (decrease) in cash	(46,385)	22,094
Cash and short-term investments, beginning of year	44,787	22,693
Cash and short-term investments, end of year	$ (1,598)	$ 44,787

British Columbia Railway Company
Notes to Consolidated Financial Statements

1. SIGNIFICANT ACCOUNTING POLICIES

The accounting regulations prescribed by the National Transportation Agency of Canada have been adopted to the extent that this is possible without submitting specific accounting policies and depreciation rates to the Agency for approval.

Basis of consolidation

The consolidated financial statements include the accounts of British Columbia Railway Company and its subsidiaries, BC Rail Ltd. and BCR Properties Ltd. In these notes "company" refers to British Columbia Railway Company and its subsidiaries. All significant inter-company transactions are eliminated.

Class of business

The company provides a fully integrated rail freight service within British Columbia. Services other than hauling freight are not of sufficient size to warrant separate reporting.

Road property

New construction is recorded at cost net of Government grants. Abandoned or relocated sections are removed at average unit costs. Elements of track structure installed during planned programs are recorded at cost and the material replaced is removed at amounts which approximate average unit costs. Labour costs for programmed replacements are expensed as incurred.

Depreciation

Depreciation is provided for major categories of property and equipment on the straight-line basis at composite rates estimated to reduce the original cost to estimated salvage value over the average service lives of the classes. The group method is used for recording depreciation under which, on disposal, the original cost of assets retired less salvage value is charged against accumulated depreciation. No gain or loss on retirements, other than on accidental destruction of rolling stock and on disposal of land, is included in income. The original cost of assets less estimated salvage value is depreciated over the following number of years:

	Number of Years
Grade and tunnels	100
Rail	35
Ties	15 - 35
Ballast	25
Bridges	30 - 80
Locomotives and power units	25
Freight cars	15 - 33

Repairs

Repairs and non-programmed replacements of track structure are charged against current operations. Betterments and major track relocations are capitalized.

Material and supplies

Inventories of material and supplies are valued at the lower of average cost and net realizable value.

Government assistance

Grants directly related to the construction or rehabilitation of road property have offset related road property capital expenditures. Operating assistance has been deducted from the related expense accounts or included in revenue.

Income taxes

Income tax expense is computed on the basis of accounting income recorded by BC Rail Ltd. The income of British Columbia Railway Company and BCR Properties Ltd. is exempt from income taxes.

Transactions in foreign currency

Transactions originating in foreign currency are translated at the approximate exchange rates prevailing at the dates of the transactions. Assets and liabilities denominated in foreign currency at the balance sheet date are translated to equivalent Canadian amounts at the current rate of exchange.

Leases

Certain long-term lease transactions relating to the financing of equipment are accounted for as purchases. The capital lease obligations reflect the present value of future minimum rental payments discounted at the interest rate implicit in the leases. The capitalized values of depreciable assets are generally depreciated over the related lease terms in equal annual amounts. Costs of all other leases are charged against operations as incurred.

2. EXTRAORDINARY ITEM

During 1989, construction costs of $80.6 million relating to the northernmost 340 kilometers of the incomplete Dease Lake extension were determined to have no future economic benefit to the company and were written off.

3. LONG-TERM DEBT

Long-term debt outstanding, less current maturities, consists of the following (in thousands):

	1990	1989
Sinking fund bonds and debentures payable to the Province of British Columbia (the Province)		
11.00%, due June 1995	$ 25,000	$ 25,000
10.99%, due August 2005	24,490	24,490
	49,490	49,490
Less sinking fund	1,244	935
	48,246	48,555
Bond payable to the Province		
10.75%, due February 1990	0	25,000
Capital lease obligations - Notes 6 and 12	35,872	37,634
Short-term notes payable to the Province	27,695	0
	111,813	111,189
Deduct current portion	29,867	26,954
	$ 81,946	$ 84,235

4. MINORITY INTEREST

The minority interest consists of 7,460,045 (1989 - 7,475,445) series 1-A first preferred shares with a par value of $25 each issued by BC Rail Ltd. These shares are designated as $2.3125 cumulative, redeemable and retractable. The retraction privielge has expired.

BC Rail Ltd. must make all reasonable efforts in each quarter to purchase for cancellation on the open market three-quarters of 1% of the series 1-A preferred shares outstanding at the beginning of the quarter at a price not to exceed $25 per share and all transaction costs. If it is unable to fulfill its obligation in any calendar quarter the obligation will carry over only to the successive calendar quarters of the same calendar year and will thereafter be extinguished. During the year, 15,400 shares were purchased on the open market and subsequently cancelled. During 1989, pursuant to retraction rights then in effect, BC Rail Ltd. acquired 524,555 shares at $25 each.

5. SHARE CAPITAL

Authorized
10,000,000 shares with a par value of $100 each.

Issued and outstanding
2,576,885 shares held by the Province.

As all of the shares are held by the Province, earnings per share have not been provided.

6. COMMITMENTS

The company has significant lease commitments for rolling stock and additional minor lease commitments for equipment and real estate which expire at various dates prior to the year 2003. Certain of these leases transfer substantially all of the benefits and risks of ownership to the company and are accounted for as capital leases.

The following is a schedule of future minimum rental payments at December 31, 1990 required under non-cancellable leases that have remaining terms in excess of one year (in thousands):

	Capital Leases	Operating Leases
1991	$ 6,789	$ 13,935
1992	6,789	12,690
1993	6,789	10,576
1994	6,789	6,691
1995	6,789	5,989
Later years	30,803	15,871
Total minimum lease payments	64,748	$65,752
Less		
Executory costs	5,082	
Imputed interest	23,794	
Present value	$ 35,872	

Assets under capital leases recorded in the property and equipment accounts as at December 31, with effective interest rates in the range of 11.75% to 12.02% are as follows (in thousands):

	1990	1989
Equipment	$ 46,283	$ 46,283
Accumulated depreciation	19,363	17,502
	$ 26,920	$ 28,781

As at December 31, 1990 the company had outstanding purchase commitments for the acquisition of material and equipment amounting to $8 million.

7. CONTINGENT LIABILITIES

The company is contingently liable with respect to pending litigation and claims arising in connection with rail line construction and in the normal course of business. In the opinion of management, any liability that may arise will be capitalized or would not have a material adverse effect on future income.

8. INCOME TAX

At December 31, 1990, BC Rail Ltd. had approximately $107 million excess income tax value over net book value of depreciable property and equipment which can be used to reduce future years' earnings for income tax purposes. The effect of such benefits, approximating $48 million, will be recognized in the accounts in the future as they are realized.

9. GOVERNMENT ASSISTANCE

Government assistance was as follows (in thousands):

	1990	1989
Unapplied, beginning of year	$ 518	$ 0
Contributions during the year		
From the Province		
Fort Nelson extension		
Operating	6,250	4,787
Rehabilitation	5,575	7,198
Passenger operations	3,887	2,868
Passenger car modernization	278	482
	15,990	15,335
From the Government of Canada		
Grain transportation	1,277	1,395
	17,267	16,730
Total available	17,785	16,730
Applied as follows		
Revenue		
Fort Nelson extension	5,000	4,787
Passenger operations	3,312	2,868
Grain transportation	1,277	1,395
	9,589	9,050
Operating expenses		
Fort Nelson extension	1,290	2,714
Passenger operations	778	331
	2,068	3,045
Property and equipment	3,262	4,117
Total applied	14,919	16,212
Unapplied, end of year	$ 2,866	$ 518

10. INTEREST EXPENSE

Interest expense was as follows (in thousands):

	1990	1989
Interest on long-term debt and notes to the Province	$ 7,786	$ 8,123
Interest on capital lease obligations	4,387	4,631
	12,173	12,754
Less		
Sinking fund earnings	119	89
Interest earned on temporary investments	3,006	4,002
	3,125	4,091
Net interest	$ 9,048	$ 8,663

11. PENSION PLAN AND POSTEMPLOYMENT BENEFITS

The company maintains a contributory defined benefit plan which covers substantially all of its employees. The plan provides pensions based on length of service and average earnings.

An actuarial valuation of the plan as at July 31, 1990 indicates that the accrued pension obligations and the net assets available to provide for these obligations are as follows:

Accrued pension obligations	$ 197 million
Pension fund assets	$ 222 million

To reduce the excess of pension fund assets over the accrued pension obligations, a contribution holiday was implemented from March, 1989 to March 1991.

The company also provides basic medical insurance coverage for all retired employees. The cost of the premiums is charged to income as they are paid.

12. RELATED PARTY TRANSACTIONS

Related party information not presented elsewhere in the notes to financial statements is presented below.

First preferred shares of BC Rail Ltd. and certain capital lease obligations are guaranteed by the Province. The Ministry of Finance and Corporate Relations of the Province acts as fiscal agent and the Superannuation Commission of the Province administers the company pension plan. Fees are charged for both of these services.

Except for income tax as described in Note 1, the company is subject to all taxes levied by the Province except most property taxes. All other transactions between the company and the Province are at terms no more or less favourable than those with unrelated parties.

British Columbia Regional Hospital Districts Financing Authority

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Members of the British Columbia Regional Hospital Districts Financing Authority, and

To the Minister of Finance and Corporate Relations, Province of British Columbia:

I have audited the balance sheet of the British Columbia Regional Hospital Districts Financing Authority as at March 31, 1991 and the statement of financing and lending activities and statement of changes in sinking funds for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 1991 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 26, 1991

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

BALANCE SHEET

AS AT MARCH 31, 1991

ASSETS

	In Thousands	
	1991	1990
Loans receivable (note 3)	$1,291,604	$1,122,980
Less: Sinking funds (note 5)	374,301	321,869
	917,303	801,111
Accrued interest receivable	43,438	38,243
	$ 960,741	$ 839,354

LIABILITIES

	1991	1990
Term debt (note 4)	$1,291,604	$1,122,980
Less: Sinking funds (note 5)	374,301	321,869
	917,303	801,111
Accrued interest payable	43,438	38,243
	$ 960.741	$ 839.354

The seven accompanying notes are an integral part of these financial statements.

Approved by the Authority:

John Jansen, Chairman

D.H. Horswill, Secretary

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED MARCH 31, 1991

	In Thousands	
	1991	1990
Funds generated from		
Interest on loans receivable	$139,336	$125,237
Debentures issued	182,540	97,455
Assets transferred from sinking funds to discharge loans receivable - at cost (note 6)	12,903	27,544
Excess of value of loans receivable discharged over cost of assets transferred from sinking funds	1,013	2,456
	$335,792	$252,692
Funds applied to		
Interest on term debt	$139,336	$125,237
Loans issued	182,540	97,455
Repayment of term debt (note 6)	-	5,000
Extinguishment of term debt for financial reporting purposes (note 6)	13,916	25,000
	$335,792	$252,692

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED MARCH 31, 1991

	In Thousands	
	1991	1990
Increase		
Instalments	$ 28,861	$ 27,063
Investment income	37,387	32,806
	$ 66,248	59,869
Decrease		
Funds management fees (note 5)	157	144
Excess assets of certified sinking funds (note 6)	254	2,293
Assets transferred to the Authority - at cost (note 6)	12,903	27,544
Accrued interest on debt extinguished for financial reporting purposes	502	-
	13,816	29,981
Net increase in Sinking Funds	52,432	29,888
Sinking Funds, Beginning of Year	$321,869	291,981
Sinking Funds, End of Year	$374,301	$321,869

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

1. The Authority

The Authority was established by the Hospital District Finance Act, R.S.B.C. 1979, Chapter 179, as amended. Section 2 of the Act states that the purpose of the Authority is: "to assist in the financing of hospital projects, medical and health facilities, community human resources and health centres, and any other community, regional or Provincial facilities for the social improvement, welfare and benefit of the community or the general public good, approved by the Minister of Health".

The Authority provides assistance by making loans to regional hospital districts and the Health Facilities Association. These loans are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself.

2. Significant accounting policies

These financial statements are prepared on the basis of generally accepted accounting principles.

a) Sinking fund investments

- i) Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of cost, adjusted by income attributed to the units, or market value.
- ii) Long-term investments are valued at cost adjusted by amortization of discounts and premiums on a constant yield basis over the term of the investments.

3. Loans receivable

Loans receivable have early redemption provisions similar to those of the related debentures issued by the Authority.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

4. Term debt

	In Thousands	
	1991	1990
Held by:		
Canada Pension Plan Investment Fund 8.77% to 17.51% debentures, due 1995 through 2009	$ 984,663	$1,003,579
Province of British Columbia Boards, Agencies and Commissions 10.00% to 10.40% debentures, due 1996 through 2001	7,000	7,000
Province of British Columbia 7.69% to 11.33% debentures, due 1993 through 2011	299,941	112,401
	$1,291,604	$1,122,980

Certain debentures held by the Canada Pension Plan Investment Fund $984,663,000 (1990: $1,003,579,000) and by the Province of British Columbia $208,063,300 (1990: $73,697,000) are redeemable in whole or in part before maturity, on six months' notice, at the option of the holders of the debt, subject to certain restrictions.

Debentures totalling $4,653,000 (1990: $4,653,000) are redeemable in whole or in part before maturity, on thirty days' notice, at the option of the Minister of Finance and Corporate Relations of the Province of British Columbia.

Debentures totalling $2,000,000 (1990: $2,000,000) are redeemable in whole or in part, after 1994, at the option of the Chairman of the Authority.

Debentures totalling $5,000,000 (1990: $5,000,000) are redeemable in whole or in part on demand, at the option of the Minister of Finance and Corporate Relations of the Province of British Columbia.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

4. Term debt (continued)

Debentures maturing in the next five fiscal years are as follows:

	In Thousands
1992	$ Nil
1993	4,653
1994	4,870
1995	5,763
1996	31,263

Repayment of these debentures will be fully funded by sinking fund assets.

Sinking fund instalments due in the next five fiscal years are as follows:

	In Thousands
1992	$33,726
1993	33,726
1994	32,933
1995	32,105
1996	31,026

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on $991,663,300 (1990: $1,010,579,300) of the debt of the Authority.

5. Sinking funds

	In Thousands	
	1991	1990
Cash	$ 214	$ 11
Short-term investments	-	137
Accrued interest	6,776	5,132
Units in Province of British Columbia Pooled Investment Portfolios	59,326	90,267
Accounts receivable	97	130
Long-term investments (market value $320,200,268; 1990: $215,291,800)	307,929	228,521
	374,342	324,198
Less: Excess assets of certified sinking funds payable to hospital districts	-	2,293
Accounts payable	41	36
	41	2,329
	$374,301	$321,869

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

5. Sinking funds (continued)

Sinking fund instalments received from the hospital districts in respect of the debt to the Authority, together with the investment income earned thereon, are placed in sinking funds maintained by the trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of the hospital districts' debt and in turn, for the retirement of the debt of the Authority at maturity.

Long-term investments consist primarily of bonds of the Government of Canada, various provinces and Crown corporations.

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

6. Assets transferred from sinking funds

Under Section 8.1 of the Hospital District Finance Act, where a security is held by the Authority, and the Minister of Finance and Corporate Relations of the Province of British Columbia certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the security, the body who issued the security shall transfer the assets in the sinking fund to the Authority.

During the year ended March 31, 1991, sinking fund assets, with a cost of $12,903,000 (1990: $27,544,000) were transferred to the Authority for the repayment of the Authority's term debt with a par value of $ nil (1990: $5,000,000) and the extinguishment for financial reporting purposes of the Authority's term debt with a par value of $13,916,000 (1990: $25,000,000). After the transfer, as part of the certification process, the Authority placed sufficient government guaranteed securities into an irrevocable trust to satisfy the scheduled interest and principal payment requirements of $13,916,000 (1990: $25,000,000) in term debt.

Where the assets of the sinking fund exceed what is required to meet the obligations of the debt, the Authority pays the excess to the body who issued the debt. For the year ended March 31, 1991 excess assets paid were $254,000 (1990: $2,293,000).

As at March 31, 1991 a total of $76,994,000 (1990: $74,078,000) of outstanding term debt, together with the related securities, has been removed from the Authority's balance sheet and is considered extinguished for financial reporting purposes.

7. Comparative Figures

Certain 1990 comparative figures have been restated to conform to the presentation adopted in 1991.

British Columbia School Districts Capital Financing Authority

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Members of the British Columbia School Districts
Capital Financing Authority, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have audited the balance sheet of the British Columbia School Districts Capital Financing Authority as at March 31, 1991 and the statement of financing and lending activities and statement of changes in sinking funds for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 1991 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 26, 1991

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

BALANCE SHEET

AS AT MARCH 31, 1991

ASSETS

	In Thousands	
	1991	1990
Loans receivable (note 3)	$1,518,544	$1,409,246
Less: Sinking funds (note 5)	564,835	588,507
	953,709	820,739
Accrued interest receivable	50,808	48,005
	$1,004,517	$ 868,744

LIABILITIES

	1991	1990
Term debt (note 4)	$1,518,544	$1,409,246
Less: Sinking funds (note 5)	564,835	588,507
	953,709	820,739
Accrued interest payable	50,808	48,005
	$1,004,517	$ 868,744

The eight accompanying notes are an integral part of these financial statements.

Approved by the Authority:

John Jansen, Chairman

D.H. Horswill, Secretary

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED MARCH 31, 1991

	In Thousands 1991	 1990
Funds generated from		
Interest on loans receivable	$159,910	$150,096
Debentures issued	223,462	102,485
Assets transferred from sinking funds to discharge loans receivable - at cost (note 6)	104,172	14,193
Excess of value of loans receivable discharged over cost of assets transferred from sinking funds	9,883	1,033
	$497,427	$267,807
Funds applied to		
Interest on term debt	$159,910	$150,096
Loans issued	223,462	102,485
Repayment of term debt (note 6)	16,200	7,500
Extinguishment of term debt for financial reporting purposes (note 6)	97,855	7,726
	$497,427	$267,807

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED MARCH 31, 1991

	In Thousands	
	1991	1990
Increase		
Instalments	$ 35,328	$ 34,425
Investment income	62,305	56,898
	97,633	91,323
Decrease		
Funds management fees (note 5)	231	210
Excess assets of certified sinking funds (note 6)	12,837	1,783
Assets transferred to the Authority - at cost (note 6)	104,172	14,193
Accrued interest on debt extinguished for financial reporting purposes	4,065	145
	121,305	16,331
Net (decrease) increase in Sinking Funds	(23,672)	74,992
Sinking Funds, Beginning of Year	588,507	513,515
Sinking Funds, End of Year	$564,835	$588,507

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

1. The Authority

The Authority was established by the School District Capital Finance Act, R.S.B.C. 1979, Chapter 376, as amended. Section 2 of the Act states that "the purpose of the Authority is to lend money to boards of school trustees of the school districts created under the School Act to finance their capital expenditures".

The loans made by the Authority to school districts are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself, except as described in note 7.

2. Significant accounting policies

These financial statements are prepared on the basis of generally accepted accounting principles.

a) Sinking fund investments

i) Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of cost, adjusted by income attributed to the units, or market value.

ii) Long-term investments are valued at cost adjusted by amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

b) Foreign currency translation

Assets and liabilities denominated in foreign currency have been translated to Canadian dollars at the rate prevailing at the balance sheet date.

Unrealized gains and losses arising on foreign currency translation on term debt are not deferred and amortized as they are fully recoverable from the school districts (see note 7).

3. Loans receivable

Loans receivable have early redemption provisions similar to those of the related debentures issued by the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

4. Term debt

	In Thousands	
	1991	1990
Held by:		
General Public 16.875% debenture, due 1991	$ 11,008	$ 12,117
Canada Pension Plan Investment Fund 8.21% to 17.51% debentures, due 1995 through 2009	1,161,662	1,259,517
Province of British Columbia Pension Funds 12.75% debenture, due 1992	25,000	36,000
Province of British Columbia Boards, Agencies and Commissions 10.00% debenture, due 1996	4,700	4,700
Province of British Columbia 9.26% to 11.33% debentures, due 2009 through 2011	310,874	87,412
British Columbia School Districts Capital Financing Authority Sinking Fund 10.00% debenture, due 1996	5,300	9,500
	$1,518,544	$1,409,246

Term debt includes U.S. $9,500,000 (1990: U.S. $9,500,000). This has been translated to Canadian dollars at the exchange rate prevailing at the balance sheet date.

Certain debentures held by the Canada Pension Plan Investment Fund $1,161,662,000 (1990: $1,259,517,000) and by the Province of British Columbia $224,174,000 (1990: $87,412,000) are redeemable in whole or in part before maturity, on six months' notice, at the option of the holders of the debt, subject to certain restrictions.

Debentures maturing in the next five fiscal years are as follows:

	In Thousands
1992	$ 11,008
1993	25,000
1994	-
1995	-
1996	103,203

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

4. Term debt (continued)

Repayment of these debentures will be fully funded by sinking fund assets.

Sinking fund instalments due in the next five fiscal years are as follows:

	In Thousands
1992	$36,881
1993	36,132
1994	34,406
1995	34,406
1996	34,406

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on $1,207,669,650 (1990: $1,321,833,900) of the debt of the Authority.

5. Sinking funds

	In Thousands	
	1991	1990
Cash	$ 233	$ 67
Short-term investments	-	1,657
Accrued interest	13,070	9,096
Units in Province of British Columbia Pooled Investment Portfolios	115,752	166,906
Accounts receivable	26	2
Long-term investments (market value $463,838,716; 1990: $388,183,809)	447,350	412,615
	576,431	590,343
Less: Excess assets of certified sinking funds payable to school districts	11,539	1,783
Accounts payable	57	53
	11,596	1,836
	$564,835	$588,507

Long-term investments include $5,300,000 (1990: $9,500,000) par value of the debenture issued by the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

5. Sinking funds (continued)

Sinking fund instalments received from the school districts in respect of the debt to the Authority, together with the investment income earned thereon, are placed in sinking funds maintained by the trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of school districts' debt and, in turn, for the retirement of the debt of the Authority at maturity.

Long-term investments consist primarily of bonds of the Government of Canada, various provinces and Crown corporations.

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

6. Assets transferred from sinking funds

Under Section 8.1 of the School District Capital Finance Act, where a security of a school board is held by the Authority, and the Minister of Finance and Corporate Relations of the Province of British Columbia certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the security, the board who issued the security shall transfer the assets in the sinking fund to the Authority.

During the year ended March 31, 1991, sinking fund assets, with a cost of $104,172,000 (1990: $14,193,000) were transferred to the Authority for the repayment of the Authority's term debt with a par value of $16,200,000 (1990: $7,500,000) and the extinguishment for financial reporting purposes of the Authority's term debt with a par value of $97,855,000 (1990: $7,726,000). After the transfer, as part of the certification process, the Authority placed sufficient government guaranteed securities into an irrevocable trust to satisfy the scheduled interest and principal payment requirements of $97,855,000 (1990: $7,726,000) in term debt.

Where the assets of the sinking fund exceed what is required to meet the obligations of the debt, the Authority pays the excess to the body who issued the debt. For the year ended March 31, 1991 excess assets payable were $12,837,000 (1990: $1,783,000).

As at March 31, 1991 a total of $196,689,000 (1990: $135,989,000) of outstanding term debt, together with the related securities, has been removed from the Authority's balance sheet and is considered extinguished for financial reporting purposes.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

7. Provision for refund of exchange gain

In the fiscal year ended March 31, 1982, the Authority issued $9,500,000 in debentures denominated in United States dollars, and lent the proceeds to school districts in Canadian dollars.

Under the terms of the School District Capital Finance Act, Section 3(1), all expenses incurred by the Authority are recoverable from the school districts. Accordingly, provision has been made for the refund to the school districts of the exchange gain. This provision is included in loans receivable.

	1991	1990
Excess (deficiency) of loans receivable over debt payable	$95,110	$(14,140)

8. Comparative Figures

Certain 1990 comparative figures have been restated to conform to the presentation adopted in 1991.

ERNST & YOUNG

AUDITORS' REPORT

To the Shareholder of
British Columbia Steamship Company (1975) Ltd.

We have audited the balance sheet of **British Columbia Steamship Company (1975) Ltd.** as at December 31, 1990 and the statements of income and surplus, and cash flows for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the company as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

The financial statements for the preceding year were audited by other Chartered Accountants.

Ernst + Young
Chartered Accountants

Victoria, Canada,
July 3, 1991.

British Columbia Steamship Company (1975) Ltd.

BALANCE SHEET

As at December 31

	1990 $	1989 $
ASSETS		
Current		
Cash and investment deposits	4,704,696	2,555,812
Accounts receivable	26,645	—
Current portion of mortgage receivable	—	2,000,000
Total current assets	4,731,341	4,555,812
Investment in British Columbia Stena Line Ltd. at cost *[note 1]*	—	10
Equipment under capital lease	548,237	954,742
Accumulated depreciation	319,256	453,042
	228,981	501,700
	4,960,322	5,057,522
LIABILITIES, CAPITAL STOCK AND SURPLUS		
Current liabilities		
Accounts payable and accrued liabilities	112,988	392,150
Severance and termination pay accrual *[note 6]*	1,800,000	—
Current portion of obligation under capital lease	247,982	249,722
Total current liabilities	2,160,970	641,872
Obligation under capital lease *[note 5]*	—	373,234
Total liabilities	2,160,970	1,015,106
Capital stock and surplus		
Capital stock		
5 common shares *[note 2]*	5	5
Surplus	2,799,347	4,042,411
Total capital stock and surplus	2,799,352	4,042,416
	4,960,322	5,057,522

See accompanying notes

Approved by the Directors:

Director Director

Colin Smith

British Columbia Steamship Company (1975) Ltd.

STATEMENT OF INCOME AND SURPLUS

Year ended December 31

	1990 $	1989 $
REVENUE		
Casino *[note 3]*	275,160	78,668
Equipment leases *[note 4]*	333,088	268,124
Interest	335,198	78,807
Miscellaneous revenue	5,288	—
Gain on disposal of equipment under capital lease	103,332	5,748
	1,052,066	431,347
EXPENSES		
Severance and termination pay *[note 6]*	1,800,000	—
Administration, audit and legal fees	168,793	68,695
Interest	55,152	75,388
Seattle terminal closure	—	10,392
Depreciation	271,185	259,187
	2,295,130	413,662
Net income (loss) for the year	(1,243,064)	17,685
Surplus, beginning of year	4,042,411	(4,335,071)
	2,799,347	(4,317,386)
Extinguishment of debt by the shareholder, the Province of British Columbia	—	8,359,797
Surplus, end of year	2,799,347	4,042,411

See accompanying notes

British Columbia Steamship Company (1975) Ltd.

STATEMENT OF CASH FLOWS

Year ended December 31

	1990 $	1989 $
OPERATING ACTIVITIES		
Net income (loss) for the year	(1,243,064)	17,685
Add (deduct) charges not requiring a current cash payment		
Depreciation	271,185	259,187
Gain on disposal of equipment under capital lease	(103,332)	(5,748)
Net change in non-cash working capital balances related to operations		
Accounts receivable	(26,645)	109,368
Accounts payable and accrued liabilities	(279,162)	(112,685)
Severance and termination pay *[note 6]*	1,800,000	—
Investment in British Columbia Stena Line Ltd.	10	—
Cash provided by operating activities	418,992	267,807
INVESTING ACTIVITIES		
Decrease in mortgage receivable	2,000,000	2,000,000
Purchase of property, plant and equipment	(514,278)	(309,112)
Proceeds from disposal of property under capital lease	619,144	19,495
Cash provided by investing activities	2,104,866	1,710,383
FINANCING ACTIVITIES		
Capital lease obligation	(374,974)	95,476
Cash provided by (used in) financing activities	(374,974)	95,476
Net increase in cash during the year	2,148,884	2,073,665
Cash, beginning of year	2,555,812	482,147
Cash, end of year	4,704,696	2,555,812

See accompanying notes

British Columbia Steamship Company (1975) Ltd.

NOTES TO FINANCIAL STATEMENTS

December 31, 1990

GENERAL

The company is incorporated under the Canada Business Corporation Act and is a Crown Corporation of the Province of British Columbia.

SIGNIFICANT ACCOUNTING POLICIES

Translation of Foreign Currency

Monetary assets and liabilities are translated into Canadian dollars at rates of exchange in effect at the year end.

Revenues and expenses are translated into Canadian dollars at the average rate of exchanges for the year, with the exception of depreciation, which reflects historic rates used for the related assets.

Equipment under capital lease

Equipment under capital lease is stated at the present value of the minimum lease payments. This present value less estimated salvage value is being depreciated on a straight-line basis over the estimated life of the leased assets.

1. INVESTMENT IN BRITISH COLUMBIA STENA LINE LTD.

As part of an agreement dated November 13, 1990, the company transferred to Stena Line of Canada Ltd., its 10 Class C non-voting shares in British Columbia Stena Line Ltd..

2. CAPITAL STOCK

The company is limited by its articles to issuing a maximum of 55,000 common shares.

3. CASINO REVENUE

As a result of agreements reached in 1988, British Columbia Stena Line Ltd. managed gaming concessions for the company and the company received thirty percent of the net gaming revenue.

4. LEASE PAYMENTS

British Columbia Stena Line Ltd., agreed to make lease payments on behalf of the company. In 1990 these lease payments totalled $333,088 [1989 - $268,124].

British Columbia Steamship Company (1975) Ltd.

NOTES TO FINANCIAL STATEMENTS

December 31, 1990

5. SUBSEQUENT EVENTS

British Columbia Stena Line Ltd. ceased ferry service in November 1990 and is in the process of trying to sell the business and/or the assets. The following events have occurred:

a] The gaming equipment under capital lease and related lease obligations are in the process of being transferred to Stena Line AB.

b] Effective July 1, 1991, the company is re-assuming direct responsibility for payment of lease costs for its leases of the Ogden Point and Belleville Street properties. The expected minimum lease payments are as follows:

	$
1991	52,324
1992	88,687
1993	75,339

The lease agreements also require the company to pay property taxes on the leased properties.

6. SEVERANCE AND TERMINATION PAY

On November 13, 1990, British Columbia Stena Line Ltd. discontinued its ferry operations and subsequently terminated the service of most of its employees. As part of the original acquisition agreement signed with British Columbia Stena Line Ltd. in 1988, the company paid approximately $1,800,000 for the Province's share of the severance pay and two weeks in lieu of notice of termination pay to the employees. This amount has been accrued in full as of December 31, 1990.

British Columbia Systems Corporation

KPMG Peat Marwick Thorne

Chartered Accountants

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AUDITORS' REPORT

The Honourable Carol Gran
Minister of Women's Programs and Government Services
and Minister Responsible for Families
Province of British Columbia

We have audited the balance sheet of British Columbia Systems Corporation as at March 31, 1991 and the statements of income and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peat Marwick Thorne

Chartered Accountants

May 29, 1991

BRITISH COLUMBIA SYSTEMS CORPORATION

Balance Sheet
(expressed in thousands)

	March 31	
Assets	1991	1990
Current assets		
Cash and short-term investments	$ 3,557	$ 731
Accounts receivable	8,537	10,284
Prepaid expenses	1,303	776
	13,397	11,791
Fixed assets (note 2)		
Land	4,600	4,600
Building	29,072	28,381
Computer, telecommunications and ancillary equipment	98,445	77,271
Furniture and fixtures	2,289	1,993
Leasehold improvements	272	254
	134,678	112,499
Accumulated amortization	71,677	53,151
	63,001	59,348
Other assets		
Deferred bond discount and issue costs	17	62
	$ 76,415	$ 71,201
Liabilities and Retained Earnings		
Current liabilities		
Note payable, Province of British Columbia (note 4)	$ 1,500	$ 1,989
Accounts payable and accrued liabilities	16,981	16,120
Deferred revenue	3,046	2,268
Current portion of long-term debt (note 5)	929	929
Contractual liability for computer equipment	3,366	1,180
	25,822	22,486
Long-term debt (note 5)	31,280	33,334
Retained earnings		
Appropriated (note 6)	–	2,210
Unappropriated (note 8)	19,313	13,171
	19,313	15,381
	$ 76,415	$ 71,201

Commitments (note 7)
Contingency (note 10)

See accompanying notes to financial statements.

APPROVED BY THE BOARD:

_______________ Director

_______________ Director

BRITISH COLUMBIA SYSTEMS CORPORATION

Statement of Income and Retained Earnings
(expressed in thousands)

	Year ended March 31	
	1991	1990
Revenue		
Telecommunications	$ 67,653	$ 59,058
Processing	52,076	40,611
Labour	30,066	24,614
Interest and other	1,303	1,227
	151,098	125,510
Expenses		
Employee	43,723	34,250
Facilities management fees	4,128	3,930
Administrative and general	7,090	6,495
Equipment rental and maintenance	58,729	52,633
Amortization	25,423	18,928
Loss (gain) on disposal of fixed assets	1,419	(86)
Interest (note 5)	967	948
	141,479	117,098
Income before net building operating costs and contribution from the Province of British Columbia	9,619	8,412
Net building operating costs	(3,694)	(3,804)
Contribution from the Province of British Columbia	3,800	3,800
Net income (note 8)	9,725	8,408
Unappropriated retained earnings, beginning of year	13,171	6,973
Appropriations (note 6)	2,210	(2,210)
Dividends paid	(5,793)	–
Unappropriated retained earnings, end of year	$ 19,313	$ 13,171

See accompanying notes to financial statements.

BRITISH COLUMBIA SYSTEMS CORPORATION

Statement of Changes in Financial Position
(expressed in thousands)

	Year ended March 31 1991	 1990
Cash provided by (used for):		
Operations		
Net income	$ 9,725	$ 8,408
Items not involving cash		
Amortization	26,170	19,650
Deferred bond discount and issue costs	44	45
Loss (gain) on disposal of fixed assets	1,419	(86)
Change in non-cash operating working capital	2,859	5,755
	40,217	33,772
Financing		
Long-term debt reductions	(2,054)	(2,066)
Short-term borrowings, net of repayments	(489)	(2,001)
Change in contractual liability for computer equipment	2,186	(2,611)
	(357)	(6,678)
Investments		
Additions to fixed assets	(42,679)	(27,660)
Proceeds from disposal of fixed assets	11,438	381
	(31,241)	(27,279)
Dividends paid	(5,793)	–
Increase (decrease) in cash position	2,826	(185)
Cash and short-term investments, beginning of year	731	916
Cash and short-term investments, end of year	$ 3,557	$ 731

BRITISH COLUMBIA SYSTEMS CORPORATION

Notes to Financial Statements

Year ended March 31, 1991

General

British Columbia Systems Corporation, incorporated as a Crown Corporation of the Province of British Columbia under the System Act R.S.B.C. 1979, has a mandate to advance the effective and efficient use of information systems in the British Columbia public sector. As a service organization within government, British Columbia Systems Corporation provides shared computer processing, data and voice communication, information access and selected professional services on a competitive basis. In 1990/91, the Corporation received 96% of its revenues from Provincial Government Ministries, with the balance from other government entities.

1. Significant accounting policies

(a) Statement presentation

As prescribed by Section 9(6) of the System Act, the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles.

(b) Accrual accounting

The accrual method of accounting is used in the preparation of these financial statements. Accordingly, revenues are recorded in the period they are earned and expenses are recorded in the period they are incurred.

(c) Fixed assets

Fixed assets are recorded at cost with the exception of the land, building and building equipment, which are recorded at appraised value plus subsequent additions at cost. The appraisal was prepared by B. McConnell & Associates Ltd. on January 18, 1989 and was based on a combination of the income capitalization and the cost summation methods. The appraisal resulted in a reduction in the carrying value of the related assets and in net income for that year.

Fixed assets are amortized over their estimated useful lives as follows:

Building	Over thirty years on a straight-line basis
Building equipment	Over twenty years on a straight-line basis
Computer processors	Over terms up to four years on a straight-line basis
Other computer, telecommunications and ancillary equipment	Over terms up to five years on a straight-line basis
Furniture and fixtures	Over ten years on a straight-line basis
Leasehold improvements	Over terms of leases on a straight-line basis

(d) Revenue recognition

Revenue from client use of corporate resources is recognized as the services are performed. Revenue from fixed price contracts is recognized over the terms of the respective contracts.

BRITISH COLUMBIA SYSTEMS CORPORATION

Notes to Financial Statements, page 2

Year ended March 31, 1991

1. Significant accounting policies (continued)

(e) Federal and provincial taxes

The Corporation is exempt from Corporate Income Taxes and is not subject to the Goods and Services Tax that came into effect January 1, 1991.

(f) Sinking funds

Payments made to sinking funds with respect to retirement provisions of the sinking fund bonds and debentures are netted against related debt until such time as the bonds or debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

(g) Amortization of other assets

Discount and issue costs relating to the Province of British Columbia bond Series BCSC-M are deferred and amortized on a straight-line basis over the term of the bond.

2. Fixed assets

During the year, the Corporation acquired fixed assets totalling $42,679,000 (computer, telecommunications and ancillary equipment - $41,603,000). The Corporation also disposed of fixed assets with a net book value of $12,857,000 (computer, telecommunications and ancillary equipment - $12,839,000) for proceeds of $11,438,000.

3. Borrowing authority

Pursuant to Section 8(6) of the System Act, the aggregate amount that may be advanced to, or borrowed by, the Corporation shall not exceed $65,000,000.

4. Note payable, Province of British Columbia

This consists of a short-term note bearing interest at 11.85% and maturing on April 15, 1991 as authorized by Order in Council No. 787.

BRITISH COLUMBIA SYSTEMS CORPORATION

Notes to Financial Statements, page 3

Year ended March 31, 1991

5. Long-term debt

(a) Bonds and debentures

	Interest rate	Maturity date	Amount
Canada Pension Plan debentures:			
Series 1	15.69%	June 2001	$ 14,007,000
Series 2	16.10%	March 2002	12,500,000
Province of British Columbia bond:			
Series BCSC-M	9.00%	August 1991	16,000,000
			42,507,000
Less sinking funds on deposit with the Minister of Finance for the Province of British Columbia (1989/90 - $8,244,000)			10,298,000
Total debt			32,209,000
Less current portion			929,000
Long-term portion			$ 31,280,000

Mandatory sinking fund requirements in respect of the above debt for each of the next five years and thereafter are as follows:

	CPP S-1 & 2	Bond BCSC-M	Total
1991/92	$ 579,000	$ 14,203,000	$ 14,782,000
1992/93	579,000	–	579,000
1993/94	579,000	–	579,000
1994/95	579,000	–	579,000
1995/96	579,000	–	579,000
Thereafter	15,111,000	–	15,111,000
	$ 18,006,000	$ 14,203,000	$ 32,209,000

The Province of British Columbia bond Series BCSC-M matures in August 1991. Subsequent to year end, the Corporation entered into an agreement to refinance the debt through the issue of a new bond Series BCSC-EC-9. The new bond will bear interest at the rate of 10% and will mature on June 3, 1996. It will have an annual sinking fund requirement of $306,000.

The Province of British Columbia has guaranteed the payment of principal and interest on all long-term debt issued by the Corporation.

BRITISH COLUMBIA SYSTEMS CORPORATION

Notes to Financial Statements, page 4

Year ended March 31, 1991

5. Long-term debt (continued)

(b) Interest expense

In 1990/91 the Corporation incurred interest expense of $5,695,000 (1989/90 - $5,713,000) on long-term debt and $553,000 (1989/90 - $516,000) on short-term debt. Of these amounts, $5,281,000 (1989/90 - $5,281,000) was allocated to building costs and $967,000 (1989/90 - $948,000) to the financing of the current operations.

6. Appropriations

In 1989/90 a reserve of $2,210,000 was appropriated from retained earnings to cover the costs of future telecommunication conversion projects. These projects were substantially completed in the current fiscal year and accordingly, the reserve has been returned to retained earnings.

7. Commitments

The Corporation has entered into service contracts and facilities leases expiring on various dates to 2001. Future minimum payments under these contracts and leases for each of the next five years and thereafter are as follows:

1991/92	$ 5,966,000
1992/93	4,082,000
1993/94	2,410,000
1994/95	2,426,000
1995/96	1,710,000
Thereafter	6,849,000
	$ 23,443,000

8. Net Income

Pursuant to Section 8(5) of the System Act, the Lieutenant-Governor in Council may, each fiscal year, on the recommendation of the Minister of Finance, direct the transfer to the Government of all or part of the net income for the current year or for previous years to the extent not previously so transferred.

9. Employee benefit plans

(a) Pension plan

The Pension (Public Service) Act applies to the Corporation and its officers and employees. Accordingly, the Corporation is required to pay into the Public Service Superannuation Fund amounts prescribed from time to time by Regulation.

BRITISH COLUMBIA SYSTEMS CORPORATION

Notes to Financial Statements, page 5

Year ended March 31, 1991

9. Employee benefit plans (continued)

(b) Long term disability plan

The Corporation contributes to a multi-employer Long Term Disability Plan established under the Public Service Benefit Plan Act. An actuarial valuation of the Plan as at March 31, 1990 indicates that the Plan had a funding deficiency. However, the Corporation's share of the Plan's actuarial assets ($1,900,000) and actuarial liabilities ($100,000) reflects a funding surplus at March 31, 1990. Accordingly, the Corporation will not be required to make contributions to the Plan until the next actuarial valuation which will be performed at March 31, 1993.

10. Contingency

In 1989/90 the Corporation entered into a facilities management contract with a private sector company for three years. Under the terms of the contract, the Corporation is obligated to cover certain employee termination costs should the contract not be renewed. The Corporation is unable to determine the extent of the liability, if any, which may result from this obligation. Should a liability arise in the future, the expense will be charged to income in the period in which the settlement occurs.

British Columbia Trade Development Corporation

Deloitte &
Touche

Deloitte & Touche
Chartered Accountants

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AUDITORS' REPORT

To the Minister, Ministry of
Development, Trade and Tourism

We have audited the balance sheet of British Columbia Trade Development Corporation as at March 31, 1991 and the statements of revenues and expenditures and unappropriated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Deloitte & Touche

Chartered Accountants

May 17, 1991

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION
BALANCE SHEET
AS AT MARCH 31

ASSETS

	1991	1990
CURRENT ASSETS		
Cash and short term investments	$3,082,600	$2,209,100
Accounts receivable	354,000	372,100
Prepaid expense	3,700	138,900
	3,440,300	2,720,100
LOAN GUARANTEE RESERVE FUND		
Cash and short term investments	2,279,900	1,038,100
EQUIPMENT	100	100
	$5,720,300	$3,758,300

LIABILITIES AND ACCUMULATED SURPLUS

	1991	1990
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$1,948,700	$2,184,500
Unexpended program contributions (Note 3)	286,200	-
	2,234,900	2,184,500
LOAN GUARANTEE RESERVE FUND (Note 4)	2,279,900	1,038,100
ACCUMULATED SURPLUS		
Market Development Loan Fund (Note 5)	500,000	-
Appropriated (Note 6)	400,000	285,000
Unappropriated	305,500	250,700
COMMITMENTS (Note 7)		
	$5,720,300	$3,758,300

APPROVED BY THE BOARD:

Director

W. D. Director

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION
STATEMENT OF REVENUES AND EXPENDITURES AND UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED MARCH 31

	1991	1990
		(ten months)
REVENUES		
Provincial contributions	$9,939,500	$8,046,000
Investment revenue	399,700	216,100
Other revenue, net of costs of $148,800	514,000	371,500
	10,853,200	8,633,600
EXPENDITURES		
Salary and benefits	4,150,900	3,046,500
Programs	2,092,300	1,211,900
Professional services	753,600	688,500
Equipment	388,200	617,200
Office and business	570,700	468,800
Communications	416,900	443,800
Data processing	553,000	391,400
Travel	415,100	375,000
Building occupancy	787,800	291,600
Other	54,900	33,200
	10,183,400	7,567,900
EXCESS OF REVENUES OVER EXPENDITURES	669,800	1,065,700
UNAPPROPRIATED SURPLUS BEGINNING OF YEAR	250,700	-
	920,500	1,065,700
APPROPRIATIONS		
Loan Guarantee Reserve Fund (Note 4)	-	530,000
Market Development Loan Fund (Note 5)	500,000	-
Special Programs (Note 6)	115,000	285,000
	615,000	815,000
UNAPPROPRIATED SURPLUS END OF YEAR	$ 305,500	$ 250,700

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31

	1991	1990
		(ten months)
NET INFLOW OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess of revenues over expenditures	$ 669,800	$1,065,700
Changes in non-cash operating working capital items		
Accounts receivable	18,100	(372,100)
Prepaid expenses	135,200	(138,900)
Accounts payable and accrued liabilities	(235,800)	2,184,500
Unexpended program funds	286,200	-
	873,500	2,739,200
INVESTING		
Nominal value of equipment	-	(100)
FINANCING		
Contribution to Loan Guarantee Reserve Fund	-	(530,000)
NET CASH INFLOW	873,500	2,209,100
CASH POSITION, BEGINNING OF YEAR	2,209,100	-
CASH POSITION, END OF YEAR	$3,082,600	$2,209,100

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991

1. AUTHORITY

British Columbia Trade Development Corporation is established under the Trade Development Act. The principle role of the Corporation is to promote the sale of British Columbia goods and services to markets outside British Columbia by providing advice and assistance to export enterprises on terms and conditions the Corporation considers advisable.

The Corporation commenced operations on June 1, 1989.

2. SIGNIFICANT ACCOUNTING POLICIES

As prescribed by Section 9(6) of the Trade Development Corporation Act, the financial statements of the Corporation are prepared according to generally accepted accounting principles.

a. Revenue

The Corporation's principle source of revenue is an annual contribution from the Province of British Columbia to fund its operating and capital requirements.

b. Equipment

Equipment purchases are acquired out of provincial contributions and are recorded as an expenditure in the year of acquisition. The equipment is recorded on the balance sheet at a nominal value.

c. Corporation Income Taxes

The Corporation is exempt from federal and provincial corporate income taxes.

3. UNEXPENDED PROGRAM CONTRIBUTIONS

Included in program expenditures is $286,200 with respect to provincial contributions applicable to projects in progress at March 31, 1991. These are projects which were included in the 1990/91 Business Plan, were commenced during the year, but were not completed prior to March 31 1991. The $286,200 is the estimated cost to complete these projects.

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991

4. LOAN GUARANTEE RESERVE FUND

The Trade Development Corporation Act authorizes the Corporation to administer the Province of British Columbia Export Loan Guarantee Program. Funding is provided by grants from the Province of British Columbia and by contributions from the Corporation. Transactions during the year were as follows:

	1991	1990
Balance Beginning of Year	$1,038,100	$ -
Add		
Provincial Grant	1,000,000	500,000
Contribution from Surplus	-	530,000
Interest	241,800	8,100
Balance End of Year	$2,279,900	$1,038,100

The Corporation has outstanding guarantees as at March 31, 1991 amounting to approximately $10,899,500 (1990 - $2,750,000) with respect to the Export Loan Guarantee Program. Default of any guarantees are funded by the Loan Guarantee Reserve Fund with any additional deficiency underwritten by the Province of British Columbia.
To March 31, 1991, no losses have been incurred on the $3,134,500 of guarantees that expired during the year. With the exception of one guarantee ($287,300), the outstanding guarantees are in good standing.

5. MARKET DEVELOPMENT LOAN FUND

The Corporation has established a Market Development Loan Fund to assist British Columbia companies who are engaged in developing projects for export markets. The loan fund, which replaces a grant program, was capitalized by transferring $500,000 from the 1991 programs budget. The loans, to a maximum of $10,000 each, will be interest free for one year and will cover up to 50% of the cost of export marketing activities.

6. APPROPRIATED SURPLUS

The Corporation has appropriated $400,000 to establish a program to market the services and expertise of Crown Corporations and Provincial Ministries. The $285,000 appropriated in 1990 has been expended and included in 1991 expenditures. Transactions during the year were as follows:

	1991	1990
Balance beginning of year	$ 285,000	$ -
Appropriated from Surplus	400,000	285,000
	685,000	285,000
Current year expenditures	285,000	-
Balance end of year	$ 400,000	$ 285,000

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991

7. COMMITMENTS

The Corporation occupies premises under occupancy agreements with the British Columbia Buildings Corporation, which expire in 1996 and 1999. Minimum annual payments under these agreements over the next five years are as follows:

1992	1993	1994	1995	1996
$1,040,000	$1,001,000	$1,001,000	$1,001,000	$980,000

8. RELATED PARTY TRANSACTIONS

Related party information not presented elsewhere in the notes to the financial statements is presented below.

The Corporation entered into an Operating Agreement with the Province of British Columbia under which the Ministry of International Business and Immigration provided certain administrative services, some of which were provided at no cost. As of March 31, 1991, all administrative services became the responsibility of the Corporation.

KPMG Peat Marwick Thorne

Chartered Accountants

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File Ref

AUDITORS' REPORT TO THE MEMBERS OF THE BOARD OF DIRECTORS OF BRITISH COLUMBIA TRANSIT

We have audited the consolidated balance sheet of British Columbia Transit as at March 31, 1991 and the consolidated statements of revenue and expenditures and accumulated net revenue, contributed surplus and changes in financial position, and the statement of changes in regional transit funds for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements fairly present, in all material respects, the financial position of British Columbia Transit as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peat Marwick Thorne

Vancouver, Canada
May 13, 1991

BRITISH COLUMBIA TRANSIT

CONSOLIDATED BALANCE SHEET

	March 31 1991 ($000)	March 31 1990 ($000)
ASSETS		
CURRENT ASSETS		
Short-term investments	$ 4,660	$ 2,342
Accounts receivable		
Province of British Columbia	22,082	18,750
Municipalities	26,488	23,195
Sundry	2,527	2,379
Mortgage Receivable	460	502
Parts Inventory	11,273	9,900
Prepaid expenditures	4,047	2,892
	71,537	59,960
LONG-TERM DEBT SINKING FUND	106,740	77,060
FIXED ASSETS		
SkyTrain (note 3)	1,157,935	1,144,652
Land, buildings and equipment (note 4)	293,931	260,883
	1,451,866	1,405,535
	$ 1,630,143	$ 1,542,555
REGIONAL TRANSIT FUNDS		
Cash and term deposits	$ 40,748	$ 44,001
Accounts receivable and accrued interest	5,660	4,874
	$ 46,408	$ 48,875

	March 31 1991 ($000)	March 31 1990 ($000)
LIABILITIES, EQUITY AND FUND BALANCES		
CURRENT LIABILITIES		
Cheques issued in excess of funds on deposit	$ 6,238	$ 547
Accounts payable and accrued liabilities	94,513	81,188
Payable to contractors	1,734	3,076
Notes payable (note 5)	189,324	210,641
Current portion of long-term debt	20,477	18,292
Current obligations under capital leases	6,329	6,117
	318,615	319,861
LONG-TERM DEBT (note 6)	902,208	806,001
OBLIGATIONS UNDER CAPITAL LEASES (note 7)	203,610	209,885
EQUITY		
Contributed surplus	198,224	201,405
Accumulated net revenue	7,486	5,403
	205,710	206,808
	$ 1,630,143	$ 1,542,555
Payable to BC Transit	$ 23,540	$ 23,341
Fund Balances	22,868	25,534
	$ 46,408	$ 48,875

APPROVED BY THE BOARD:

Director ____________________

Director Eric J Clarke

BRITISH COLUMBIA TRANSIT

CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURES AND ACCUMULATED NET REVENUE

	Year ended March 31	
	1991	1990
	($000)	($000)
Revenue		
Operations	$ 138,773	$ 125,843
Interest	9,600	7,751
	148,373	33,594
Expenditures		
Operations and maintenance	231,203	203,138
Administration	42,680	37,004
Interest on long-term debt	96,832	92,482
Interest on obligations under capital leases	23,618	23,773
Other interest	21,141	421
Depreciation and amortization	42,174	33,453
Property leases and taxes	6,606	5,545
	464,254	395,816
	(315,881)	(262,222)
Recoveries		
Contributions from the Province of British Columbia	173,061	139,473
Contributions from municipalities	99,503	81,087
Provincial grant – debt servicing assistance	40,327	38,927
Amortization of contributed surplus to offset depreciation charged on contributed assets	2,990	2,735
	315,881	262,222
NET REVENUE FROM TRANSIT OPERATIONS	–	–
Other		
Realization of contributed surplus on disposition of contributed assets	191	795
Gain (loss) on disposal of fixed assets	(229)	447
Loss on disposal of inventory	(8)	(15)
Net income from insurance operations	2,129	1,572
	2,083	2,799
NET REVENUE	2,083	2,799
Accumulated net revenue at beginning of year	5,403	2,604
ACCUMULATED NET REVENUE AT END OF YEAR	$ 7,486	$ 5,403

BRITISH COLUMBIA TRANSIT

CONSOLIDATED STATEMENT OF CONTRIBUTED SURPLUS

	Year ended March 31 1991 ($000)	 1990 ($000)
APPRAISAL INCREASE CREDITS		
Balance at beginning of year	$ 182,312	$ 185,870
Amount transferred to statement of revenue and expenditures and accumulated net revenue to offset depreciation charged on contributed assets	(2,990)	(2,735)
Reduction on disposition of contributed assets	(191)	(823)
	179,131	182,312
OTHER CONTRIBUTED SURPLUS		
Balance at beginning of year	19,093	19,065
Increase on disposition of contributed assets	–	28
	19,093	19,093
BALANCE AT END OF YEAR	$ 198,224	$ 201,405

BRITISH COLUMBIA TRANSIT

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31	
	1991 ($000)	1990 ($000)
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Net revenue	$ 2,083	$ 2,799
Items not involving cash		
Depreciation and amortization	42,174	33,453
Amortization of bond discount	(208)	793
Amortization of contributed surplus to offset depreciation charged on contributed assets	(2,990)	(2,735)
Realization of contributed surplus on disposition of contributed assets	(191)	(795)
Loss (gain) on disposal of fixed assets	229	(447)
	41,097	33,068
Changes in non–cash operating working capital		
Accounts receivable	(6,773)	(6,143)
Parts inventory	(1,373)	(443)
Prepaid expenditures	(1,155)	819
Accounts payable and accrued liabilities	11,983	8,621
	43,779	35,922
FINANCING		
Principal repayments on capital leases	(6,063)	(5,589)
Increase (decrease) in		
Notes payable	(21,317)	43,196
Long–term debt	98,600	21,608
Long–term debt sinking fund	(29,680)	(24,171)
Decrease in mortgage receivable	42	55
	41,582	35,099
INVESTMENTS		
Short–term investments	(2,318)	(2,342)
Proceeds from sale of fixed assets	(13)	4,427
Additions to		
SkyTrain	(47,449)	(44,766)
Land, buildings and equipment	(41,272)	(27,563)
	(91,052)	(70,244)
INCREASE (DECREASE) IN CASH DEFICIENCY	(5,691)	777
Cash deficiency at beginning of year	(547)	(1,324)
CASH DEFICIENCY AT END OF YEAR	$ (6,238)	$ (547)

BRITISH COLUMBIA TRANSIT

STATEMENT OF CHANGES IN REGIONAL TRANSIT FUNDS

			Year ended March 31	
	Vancouver ($000)	Victoria ($000)	1991 Total ($000)	1990 Total ($000)
FUND BALANCE AT BEGINNING OF YEAR	$ 24,577	$ 3,957	$ 28,534	$ 16,165
Revenue				
Gas tax	45,197	–	45,197	47,636
Non–residential property tax	22,623	–	22,623	21,247
Power levy	10,452	4,254	14,706	14,278
Interest earned	5,012	579	5,591	4,988
	83,284	4,833	88,117	88,149
	107,861	8,790	116,651	104,314
Contribution to shareable deficit	(89,482)	(4,301)	(93,783)	(75,780)
FUND BALANCE AT END OF YEAR	$ 18,379	$ 4,489	$ 22,868	$ 28,534

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1991

1. AUTHORITY

British Columbia Transit ("BC Transit") is established under the British Columbia Transit Act, as amended, to operate the urban transit systems in the Province of British Columbia.

In accordance with the Vancouver and Victoria Regional Transit Commission regulations, BC Transit is responsible for the administration of all funds raised by certain tax levies. The financial position and changes during the year in these funds are set out in the Consolidated Balance Sheet and in the Statement of Changes in Regional Transit Funds.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements are prepared in accordance with generally accepted accounting principles appropriate for BC Transit. The significant accounting policies are set out hereunder:

(a) Basis of presentation
These consolidated financial statements include the accounts of BC Transit and its wholly owned subsidiary, BC Transit Captive Insurance Company Inc., which was formed to provide certain types of insurance coverage solely to BC Transit.

(b) Parts inventory
Parts inventory is valued at the lower of average cost and replacement value.

(c) Fixed assets
Fixed assets have been recorded as follows:

(i) Fixed assets transferred from the Province of British Columbia in fiscal year 1980, at their appraised value at June 30, 1979.

(ii) Revenue vehicles acquired from B.C. Hydro, at their appraised value at March 1,1980.

(iii) SeaBuses, the South Shore and North Shore SeaBus Terminals, acquired from the Province of British Columbia, at appraised values. At August 18, 1987 the SeaBuses were reappraised by Robert Allan Ltd., as a result of which, fixed assets and contributed surplus were both increased by $1,950,000. The other appraisals were carried out at various dates between July 15, 1980 and June 30, 1981.

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed assets (Continued)

(iv) The trolley overhead system acquired from B.C. Hydro on January 1, 1984 at its nominal value of $1.

(v) Land, land improvements, buildings and equipment acquired from B.C. Hydro at appraised value. These appraisals were carried out at various dates between April 1, 1980 and April 1, 1982.

All appraisals are fair market value appraisals with the exception of the appraisal of buildings and land improvements, which are appraised at depreciated replacement cost.

(vi) All other fixed assets, at cost, including capitalized interest as indicated in note 2(d).

(vii) Depreciation and amortization are provided on the basis that results in a matching of these charges with BC Transit's statutory power to recover the cost of the related assets. Contributed assets are not subject to recovery and are depreciated over their estimated useful lives by the sinking fund method. All assets are depreciated over a period not exceeding their estimated remaining useful lives.

(d) Capitalization of interest
Interest, incurred in connection with capital acquisitions from the date of advance of funds until the assets are placed in service for transit purposes, is capitalized. Interest of $4,457,000 (1990, $21,359,000) was capitalized during the year ended March 31, 1991.

(e) Amortization of bond discounts
Bond discounts are amortized on a straight-line basis over the term of the debt.

(f) Amortization of contributed surplus
Contributed surplus (appraisal increase credits) is being amortized and reflected in net revenue at an amount equal to the depreciation charged on those assets for which BC Transit does not have statutory power to obtain full recovery from operations.

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

3. SKYTRAIN

	1991			1990
	Carrying value ($000)	Accumulated depreciation and amortization ($000)	Net ($000)	Net ($000)
Vancouver–New Westminster Phase				
Property and rights–of–way	$ 37,779	$ –	$ 37,779	$ 37,976
Vehicles and equipment under capital lease	159,502	13,208	146,294	149,486
Construction, engineering and administration	813,784	99,621	714,163	745,140
	1,011,065	112,829	898,236	932,602
New Westminster–Scott Road Phase				
Property and rights–of–way	13,041	–	13,041	13,041
Construction, engineering and administration	189,452	4,695	184,757	181,669
	202,493	4,695	197,798	194,710
Capital projects in progress				
Scott Road–Whalley Phase	29,413	–	29,413	6,365
Coquitlam Phase	578	–	578	389
Vehicles	31,910	–	31,910	10,586
	61,901	–	61,901	17,340
	$ 1,275,459	$ 117,524	$ 1,157,935	$ 1,144,652

SkyTrain carrying values set up above include costs of $849,432,000 (1990, $854,385,000) and capitalized interest of $161,633,000 (1990, $161,575,000) for the Vancouver–New Westminster phase. Costs of $157,218,000 (1990, $149,435,000) and capitalized interest of $45,275,000 (1990, $45,275,000) are included for the New Westminster–Scott Road phase.

At March 31, 1991 BC Transit has unutilized approved funding for the Whalley extension of $102,139,000 (excluding interest) of which $38,882,000 has been committed, and unutilized approved funding for the purchase of SkyTrain vehicles of $11,982,000 of which $5,817,000 has been committed.

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

4. LAND, BUILDINGS AND EQUIPMENT

	1991			1990
	Carrying value ($000)	Accumulated depreciation and amortization ($000)	Net ($000)	Net ($000)
Land	$ 48,794	$ –	$ 48,794	$ 48,794
Land improvements	12,592	1,726	10,866	11,208
Buildings	65,298	5,913	59,385	59,245
Revenue vehicles	83,423	22,522	60,901	40,227
Revenue vehicles under capital leases	91,652	21,009	70,643	74,190
Equipment	24,069	2,805	21,264	16,930
Capital projects in progress	22,078	–	22,078	10,289
	$ 347,906	$ 53,975	$ 293,931	$ 260,883

At March 31, 1991 BC Transit has unutilized approved funding for the purchase of revenue vehicles of $37,918,000, of which $36,316,000 has been committed.

5. NOTES PAYABLE

	1991 ($000)	1990 ($000)
Commercial paper with the Province of British Columbia, 12.14% weighted average interest rate	$ 189,324	$ 210,641

In May, 1991, commercial paper aggregating $50,000,000 was repaid with the proceeds of a debenture due in 1998.

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

6. LONG–TERM DEBT

	1991 ($000)	1990 ($000)
Debentures, 11.02% weighted–average interest rate, due November 25, 1997 to July 10, 2009	$ 845,046	$ 745,046
11.125% Bond payable, due December 1, 1998	50,000	50,000
8.75% Bond payable, due January 15, 2009	25,000	25,000
	920,046	820,046
Less unamortized bond discount	9,961	9,753
	910,085	810,293
12.25% Serial debenture, principal of $1,400,000 plus interest payable annually, due January 31, 1996.	12,600	14,000
	922,685	824,293
Less current portion	20,477	18,292
	$ 902,208	$ 806,001

Long–term debt is guaranteed by the Province of British Columbia.

Effective April 1,1986, BC Transit entered into an agreement whereby the Province of British Columbia makes grants of principal and interest payments on $275,000,000 of the long–term debt, representing approximately 50% of the SkyTrain guideway and station construction costs for the Vancouver – New Westminster phase. In 1991 these payments aggregated $40,327,000 (1990, $38,927,000).

Sinking fund and serial debenture payments due in each of the next five years are approximately as follows ($000):

1992	$ 20,477
1993	20,477
1994	20,477
1995	20,477
1996	26,077

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

7. OBLIGATIONS UNDER CAPITAL LEASES

The obligations under capital leases, which mature at various dates from 1994 to 2007, represent the total present value of future minimum lease payments discounted at the interest rates implicit in the leases at the commencement of the lease term. These rates vary with prime and during the year ranged from 8.27% to 13.8%.

Obligations under capital leases totalling approximately $205,125,000 are guaranteed by the Province of British Columbia.

Future minimum lease payments together with the balance of the obligations under capital leases as of March 31, 1991 are approximately as follows ($000):

1992	$ 28,916
1993	29,465
1994	30,425
1995	29,224
1996	28,846
1997 – 2007	274,354
	421,230
Less interest amount	211,291
	209,939
Less current portion	6,329
	$ 203,610

British Columbia Year of Music Society

KPMG Peat Marwick Thorne

Chartered Accountants

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File Ref.

AUDITORS' REPORT TO THE DIRECTORS

We have audited the balance sheet of the British Columbia Year of Music Society as at March 31, 1991 and the statement of changes in deferred revenues and expenditures for the year then ended. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles. As required by the Society Act (British Columbia), we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Peat Marwick Thorne

Chartered Accountants

Vancouver, Canada
May 15, 1991

BRITISH COLUMBIA YEAR OF MUSIC SOCIETY

Balance Sheet

March 31, 1991, with comparative figures for 1990

	1991	1990
Assets and Deferred Expenditures		
Current assets:		
Cash and term deposits	$ 1,404,052	$ –
Accounts receivable	150,412	–
Prepaid expenses	126,860	11,564
	1,681,324	11,564
Deferred expenditures	10,294,990	1,813,804
	$ 11,976,314	$ 1,825,368
Liabilities and Deferred Revenues		
Current liabilities:		
Cheques issued in excess of funds on deposit	$ –	$ 68,368
Accounts payable and accrued liabilities (note 3)	1,290,149	222,250
	1,290,149	290,618
Deferred revenues	10,686,165	1,534,750
Commitments (note 6)		
	$ 11,976,314	$ 1,825,368

See accompanying notes to financial statements.

On behalf of the Board:

_______________ Director

_______________ Director

BRITISH COLUMBIA YEAR OF MUSIC SOCIETY

Statement of Changes in Deferred Revenues and Expenditures

	From inception to March 31, 1991	Year ended March 31, 1991	From inception to March 31, 1990
Deferred revenues:			
Government grants (note 2)	9,500,000	$ 8,000,000	$ 1,500,000
Corporate sponsorships (note 4)	645,319	630,039	15,280
Gate receipts	298,530	298,530	–
Other (note 5)	242,316	222,846	19,470
	10,686,165	9,151,415	1,534,750
Deferred revenues, beginning of year	–	1,534,750	–
Deferred revenues, end of year	$ 10,686,165	$ 10,686,165	$ 1,534,750
Deferred expenditures:			
Operating:			
Compensation	$ 2,350,267	$ 2,030,611	$ 319,656
Benefits	393,344	358,792	34,552
Travel and business	298,063	249,156	48,907
Vehicle	107,536	92,050	15,486
Consultants and professional services	1,307,661	858,740	448,921
Insurance	82,691	80,543	2,148
Office	593,754	472,024	121,730
Utilities	62,873	48,849	14,024
Promotion	1,565,963	1,247,490	318,473
Advertising	756,604	753,273	3,331
Contracted services	1,235,493	996,978	238,515
Supplies - events	58,809	56,790	2,019
Rentals - events	161,743	115,828	45,915
Talent	847,256	760,913	86,343
	9,822,057	8,122,037	1,700,020
Furniture, fixtures and equipment	472,933	359,149	113,784
	10,294,990	8,481,186	1,813,804
Deferred expenditures, beginning of year	–	1,813,804	–
Deferred expenditures, end of year	$ 10,294,990	$ 10,294,990	$ 1,813,804

See accompanying notes to financial statements.

BRITISH COLUMBIA YEAR OF MUSIC SOCIETY

Notes to Financial Statements

Year ended March 31, 1991

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1. Significant accounting policies:

(a) General:

The British Columbia Year of Music Society (the "Society") was incorporated under the Society Act of British Columbia on March 6, 1989. Activities commenced on April 3, 1989. The purpose of the Society is to promote tourism in the Province of British Columbia by developing, managing, operating and promoting a musical extravaganza in 1991.

Upon the winding-up or dissolution of the Society, which is presently expected to occur prior to March 31, 1992, the remaining property of the Society will be distributed or disposed of within one year to the Government of British Columbia.

(b) Deferral of revenues and expenditures:

The British Columbia Year of Music Society was incorporated to manage events scheduled in 1991. Accordingly, all revenues and operating and capital expenditures are being deferred until the operating period which commences in 1991.

(c) Deferred revenue recognition:

Government grants are recorded in the period in which the funds are received. Corporate sponsorship funds are recorded on an accrual basis according to the terms of executed sponsorship contracts. Goods and services received as part of the corporate sponsorship program are recorded in the period in which the goods are received or the services are rendered.

(d) Acquisition of goods and services:

Goods and services received as part of the corporate sponsorship program are recorded at fair market value.

Not recognized in these financial statements, due to the difficulty of determining fair market value, are:

- volunteer services contributed by community groups and individuals
- goods and services contributed by other government agencies, by way of cost sharing or other arrangements.

2. Related party transactions:

The Government of British Columbia, through its Lottery Fund program, has made funding commitments to the Society totalling $17 million, of which $9,500,000 has been received to date. The Society is economically dependent on this funding for its continued operations.

In the normal course of operations, the Society acquires goods and services from various government agencies under prevailing trade terms.

BRITISH COLUMBIA YEAR OF MUSIC SOCIETY

Notes to Financial Statements, page 2

Year ended March 31, 1991

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2. Related party transactions (continued):

Remuneration paid during the year by the Society to its directors, in their capacity as directors, amounted to $14,995 (1990 - $15,400). Remuneration paid to a director, in his capacity as an officer, amounted to $75,150 (1990 - nil).

3. Accounts payable and accrued liabilities:

As is common with similar project-oriented organizations, under the terms of employment contracts with staff and management the Society is contingently liable for severance pay on the successful completion of contractual requirements. The amount of the liability which has accrued at March 31, 1991 has been estimated by management to be approximately $188,000 and is included in accounts payable and accrued liabilities. No such accrual was made at March 31, 1990 since the amount of the liability at that time could not be determined with any certainty.

4. Corporate sponsorships:

Included in corporate sponsorships revenue is $447,538 (1990 - $5,280) of advertising, travel and lodging services received from corporate sponsors.

5. Other revenues:

Other revenues consist of the following:

	1991	1990
Interest	$ 100,789	$ 19,470
Advertising	87,137	–
Other	54,390	–
	$ 242,316	$ 19,470

6. Commitments:

The Society rents premises and equipment under operating leases, expiring within the next year, representing minimum commitments of approximately $139,000.

Further, the Society, as part of its ongoing operations, has entered into numerous contracts with performing artists. The majority of such contracts include forfeiture of a deposit amount in the event of non-performance at the request of the Society.

Creston Valley Wildlife Management Authority

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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Victoria
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AUDITOR'S REPORT

To the Members of the
Creston Valley Wildlife Management Authority, and

To the Minister of Environment,
Province of British Columbia:

I have audited the balance sheet of the Creston Valley Wildlife Management Authority Trust Fund as at March 31, 1991 and the statements of fund balance and revenue and expenditure for the year then ended. These financial statements are the responsibility of the Trust Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Trust Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 7, 1991

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

BALANCE SHEET

AS AT MARCH 31, 1991

	1991	1990
ASSETS		
Cash	$ 63,504	$ 20,654
Short-term investments (market value - $11,969)	11,969	29,783
Accounts receivable	3,099	13
Grant receivable - GO BC	11,888	-
Accrued interest receivable	4,952	7,510
Inventory	25,611	19,769
Prepaid expenses	5,510	5,313
	126,533	83,042
Long-term investments (market value - $177,069;1990 - $210,010)	175,468	221,159
Fixed assets	1	1
	$302,002	$304,202
LIABILITIES		
Accrued expenses	$ 7,848	$ 659
Note payable (Note 3)	50,000	-
Deferred revenue (Note 4)	2,489	-
Refundable security deposits	5,806	4,193
Accrued leave (Notes 2 and 5)	33,185	20,931
	99,328	25,783
FUND BALANCE	202,674	278,419
	$302,002	$304,202

The accompanying notes are an integral part of these financial statements.

Approved by the Management Authority:

D. McDonald - Chairman

Gerald K. Townsend

G. Townsend - Member

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
REVENUE		
Grants		
Province of British Columbia	$100,000	$100,000
Government of Canada	100,000	100,000
GO BC	88,644	-
Other	3,830	6,984
	292,474	206,984
Interest	28,134	28,505
Operations		
Wildlife centre	11,293	14,251
Donations	4,946	3,384
Food services	-	390
Campground	2,000	2,000
Permits and sundry	16,766	15,615
Publications and other sales	19,591	20,450
West Meadows	15,313	7,493
	69,909	63,583
	390,517	299,072
EXPENDITURE		
Wildlife centre	63,218	74,262
General public services	15,668	16,802
Special projects- GO BC (note 6)	88,644	-
Special projects - TRUST FUND (note 6)	25,569	-
Food services	887	378
Campground	21	769
Support services	130,938	125,949
Wildlife and habitat management	94,451	24,645
Sales expense	14,993	18,498
West Meadows	1,370	8,059
Equipment, machinery, and furniture	8,173	1,226
Sick leave - deceased employee	6,673	-
Sick leave (Note 2)	2,333	18,710
Vacation, other earned leave (Note 2)	9,921	2,221
Loss on sale of securities	3,403	-
	466,262	291,519
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR	$(75,745)	$ 7,553

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND

STATEMENT OF FUND BALANCE

FOR THE YEAR ENDED MARCH 31, 1991

	Operating Fund	Reserve for Facilities, Equipment and Major Works	Fund Balance March 31, 1991	Fund Balance March 31, 1990 (Note 2)
Balance at beginning of year	$ 87,689	$190,730	$278,419	$270,866
Loss on sale of securities	(3,240)	(163)	(3,403)	-
Excess (deficiency) of revenue over expenditure	(72,342)	-	(72,342)	7,553
	12,107	190,567	202,674	278,419
Transfers from reserves	66,439	(66,439)	-	-
Balance at the end of the year	$ 78,546	$124,128	$202,674	$278,419

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

1. SIGNIFICANT ACCOUNTING POLICIES

Trust Fund

The Creston Valley Wildlife Management Authority was established by the Creston Valley Wildlife Act. The Trust Fund is established by Section 20 of the Act and includes all funds of the Management Authority, except money appropriated by the Legislature otherwise than by way of grants to the Trust Fund. All money of the Trust Fund is to be applied for wildlife conservation, management and development in the Creston Valley wildlife management area. Continued operation of the Management Authority is dependent on federal and provincial grants.

Basis of Accounting

These financial statements have been prepared in accordance with generally accepted accounting principles for non-profit organizations. A Statement of Changes in Financial Position has not been included as it would not provide additional useful information.

Specific Accounting Policies

Inventory is valued at the lower of cost and net realizable value.

Long-term investments are recorded at cost of acquisition adjusted by amortization of discounts on a straight-line basis over the remaining terms of the investments.

Fixed assets are expensed in the year of acquisition.

Donations are recorded on a cash basis.

The Authority receives certain donated materials and services, such as biological advice, support services, audit fees and volunteer time in and around the wildlife management area. These donated materials and services are not recorded in the financial statements.

2. CHANGE IN ACCOUNTING POLICY

Effective June 24, 1990, the Creston Valley Wildlife Management Area Authority operated in accordance with the terms and conditions of employment of the *B.C. Public Service Act*. As a result, on a prospective basis, an amount of $8,474 for earned and compensatory leave has been recorded in the current year.

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

Effective April 1, 1990, the Creston Valley Wildlife Management Area Authority changed, on a retroactive basis, its method of accounting for accumulated vacation entitlement and sick leave entitlement. The effect of this change, on the financial statements as previously reported, is to increase Expenditure and Liabilities and decrease the Fund balance by $20,931 each.

3. NOTE PAYABLE

The note payable represents a revolving demand loan with the Royal Bank of Canada bearing interest at the Royal Bank Prime Rate + 1½ % per annum.

4. DEFERRED REVENUE

Deferred revenue is a grant from Shell Canada to allow management of water levels in the Six Mile Slough Unit of the management area and to carry out habitat improvement. Work will commence in April 1991 and the balance of grants will be released upon completion of the project.

5. ACCRUED LEAVE

As at March 31, the Authority has an accrued liability for unpaid vacation, sick leave, and other earned and compensatory leave as follows:

	1991	1990
Vacation	$ 3,668	$ 2,221
Sick leave	21,043	18,710
Other leave	8,474	-
	$33,185	$20,931

6. GO BC PROJECT

During the fiscal year ended March 31, 1991, the Authority commenced upgrading of the Wildlife Centre building. Total estimated project costs are $345,404. One third of the total project costs, to a maximum of $115,135, will be funded by the Ministry of Provincial Secretary through the GO BC program. The balance of funding will be provided through donated materials and services and from operating funds of the Trust. The Authority estimates the value of donated material and services to be in excess of $150,000 as of March 31, 1991.

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

7. RELATED PARTY TRANSACTIONS

Related party information not presented elsewhere in the notes to the financial statements is presented below.

The Ministry of Environment made a payment of $100,000 (1990 - $100,000) to the Trust Fund to cover operating expenses.

8. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform with the current year's presentation.

KPMG Peat Marwick Thorne

Chartered Accountants

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AUDITORS' REPORT TO THE DIRECTORS

We have audited the balance sheet of the Downtown Revitalization Program Society of British Columbia as at March 31, 1991 and the statement of operations and surplus for the year then ended. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles. As required by the British Columbia Society Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Peat Marwick Thorne

Chartered Accountants

Victoria, Canada

June 19, 1991

DOWNTOWN REVITALIZATION PROGRAM SOCIETY OF BRITISH COLUMBIA

Balance Sheet

March 31, 1991, with comparative figures for 1990

	1991	1990
Assets		
Current assets:		
Cash	$ 7,507	$ –
Interest receivable	297,323	120,467
Investments (note 2)	8,805,559	7,480,742
Loans receivable (note 3)	410,962	203,197
	9,521,351	7,804,406
Other assets:		
Loans receivable (note 3)	7,614,837	3,469,788
	$ 17,136,188	$ 11,274,194
Liabilities and Capital		
Current liabilities:		
Cheques issued in excess of funds on deposit	$ –	$ 378,482
Grants payable	61,395	–
Investment management fees payable	2,982	2,582
	64,377	381,064
Capital:		
Contributed capital (note 4)	15,000,000	10,000,000
Surplus	2,071,811	893,130
	17,071,811	10,893,130
Commitments (note 6)		
	$ 17,136,188	$ 11,274,194

See accompanying notes to financial statements.

Approved by the Directors:

G. C. Harkness Director

Director

DOWNTOWN REVITALIZATION PROGRAM SOCIETY OF BRITISH COLUMBIA

Statement of Operations and Surplus

Year ended March 31, 1991, with comparative figures for 1990

	1991	1990
Revenue:		
Investment interest	$1,250,505	$ 924,638
Loan interest	473,045	267,916
	1,723,550	1,192,554
Grants and contributions:		
Facade treatment	216,977	254,875
Facade design	20,000	32,500
Concept planning	39,900	27,500
Strategy planning	54,974	15,000
Business improvement area	94,686	43,500
Signs and bronze plaques	5,814	2,625
Special projects	25,000	14,500
Village square start-up grants	50,000	–
	507,351	390,500
	1,216,199	802,054
B.I.A. Video	22,386	19,155
Investment management fees	12,969	10,373
Professional services	2,163	1,060
	37,518	30,588
Excess of revenue over expenses	1,178,681	771,466
Surplus, beginning of year	893,130	121,664
Surplus, end of year	$2,071,811	$ 893,130

See accompanying notes to financial statements.

DOWNTOWN REVITALIZATION PROGRAM SOCIETY OF BRITISH COLUMBIA

Notes to Financial Statements

Year ended March 31, 1991

The Society is incorporated under the British Columbia Society Act and became operational April 1, 1988. The goal of the Society is to stimulate the physical and economic revitalization of the downtown areas in British Columbia municipalities by providing financial and advisory services. The Society is administered by and reportable to the Ministry of Municipal Affairs, Recreation and Culture.

1. Significant accounting policies:

Basis of accounting:

In accordance with generally accepted accounting principles, the Society follows the accrual basis of accounting.

2. Investments:

The Society has funds invested in the Provincial Treasury's Pooled Investment Portfolio Fund. Although the Treasury has the funds invested in short-term investments, it is the intention of the Society to draw on these funds over the long term as and when required.

3. Loans receivable:

Loans receivable, beginning of year	$3,672,985
New loans issued	4,543,000
Loan repayments	190,186
Loans receivable, end of year	8,025,799
Less current portion included in current assets	410,962
Loans receivable, end of year, long-term portion	$7,614,837

The loans are repayable to the Society over terms up to 15 years, with blended annual payments of principal and interest. Interest is calculated at 2% less than the Municipal Finance Authority rate at the date of loan.

The principal portion of the loans due within one year have been classified as current, the remaining balances as non-current.

4. Contributed capital:

The contributed capital was provided by the British Columbia Lottery Fund. The Society received a $5,000,000 contribution from the Lottery Fund in the current year.

DOWNTOWN REVITALIZATION PROGRAM SOCIETY OF BRITISH COLUMBIA

Notes to Financial Statements, page 2

Year ended March 31, 1991

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5. Statement of changes in financial position:

A statement of changes in financial position has not been prepared as it would not provide any additional information.

6. Commitments:

At year end the Society is conditionally committed to provide future loans totalling approximately $3,000,000.

Duke Point Development Limited

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Shareholder of Duke Point Development Limited:

I have audited the balance sheet of Duke Point Development Limited as at March 31, 1991 and the statement of operations and deficit for the year then ended. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Company as at March 31, 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles. As required by the Company Act of British Columbia, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 24, 1991

DUKE POINT DEVELOPMENT LIMITED
(Incorporated under the laws of British Columbia)

BALANCE SHEET

MARCH 31, 1991

	1991	1990
ASSETS		
Cash	$ 742,760	$ 425,024
Accounts receivable	25,524	103,871
Net investment in sales-type leases (note 3)	3,947,400	3,947,400
Property held for sale (note 4)	8,820,000	8,841,000
	$13,535,684	$13,317,295
LIABILITIES		
Accounts payable and refundable deposits	$ 56,859	$ 86,409
Unearned revenue	45,500	-
Grants payable in lieu of property taxes	46,334	223,451
Accrued interest payable (note 6)	5,102,500	5,102,500
Due to Province of British Columbia (note 5)	3,665,471	3,680,576
Industrial Development Subsidiary Agreement Loan (note 6)	13,000,000	13,000,000
	21,916,664	22,092,936
SHAREHOLDER'S DEFICIT		
Deficit	(32,810,794)	(33,205,455)
Contributed surplus (note 7)	24,429,812	24,429,812
Share capital:		
Authorized -		
5,000,000 Common shares without par value		
Issued -		
2 Common shares	2	2
	(8,380,980)	(8,775,641)
	$13,535,684	$13,317,295

Contingent gain (note 8)

Approved by the Board:

EMacgregor
Director

Director

(see accompanying notes)

DUKE POINT DEVELOPMENT LIMITED

STATEMENT OF OPERATIONS AND DEFICIT

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
Revenues:		
Lease financing	$ 614,931	$ 644,732
Rental income	92,500	38,086
Interest income	67,674	12,000
Sale of property	11,200	-
	786,305	694,818
Expenses:		
Water and other utilities	84,747	88,358
Professional and other services	72,882	53,015
Grants in lieu of property taxes	213,015	393,642
Writedown of property held for sale	-	2,671,263
Cost of property sold	21,000	-
	391,644	3,206,278
Income (loss) for the year	394,661	(2,511,460)
Deficit, beginning of year	(33,205,455)	(30,693,995)
Deficit, end of year	$(32,810,794)	$(33,205,455)

(see accompanying notes)

DUKE POINT DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

1. Reporting entity

Duke Point Development Limited (the Company) is wholly-owned by the Province of British Columbia (the Province). The Company was incorporated under the Company Act of the Province on October 26, 1977. As a government corporation, the Company is not subject to pay federal or provincial income taxes.

The shares of the Company were transferred as at August 31, 1989 from British Columbia Enterprise Corporation (BCEC), a Crown corporation of the Province, to the Minister of Finance and Corporate Relations of the Province of British Columbia (the Minister of Finance).

2. Basis of presentation

These financial statements have been prepared on a going concern basis. The Company is economically dependent upon the Province. The Province provides certain administrative services to the Company without charge. The cost of providing these services is determined to be not significant.

3. Net investment in sales-type leases

The Company leases real property to third parties under long-term lease arrangements which transfer substantially all the risks and benefits of ownership of the property to the lessees. These leases are accounted for as sales-type leases.

The leases are carried on the balance sheet at the option prices at which the lessee may acquire the properties. Finance income related to these leases is recognized as it is earned.

4. Property held for sale

Property held for sale is recorded at the lower of cost and net realizable value.

Property held for sale includes all direct acquisition, construction and development costs. Administrative overheads, financing charges and certain other carrying costs are not included in property held for sale.

DUKE POINT DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

4. Property held for sale (continued)

Since 1984, a total of $14,255,268 in provisions for writedown of the carrying value of the property has been recorded in the Statement of Operations and Deficit of the Company.

Cost of property, 1984, net of cost of property sold		$23,075,268
Provisions for writedown:		
1985	$3,500,000	
1986	5,860,335	
1987	2,223,670	
1990	2,671,263	
		14,255,268
Net realizable value of property held for sale, March 31, 1991		$ 8,820,000

Net realizable value of property held for sale as at March 31, 1991 has been determined on the basis of independent property appraisals dated October 26, 1989 and February 15, 1990.

5. Due to Province of British Columbia

	1991	1990
Opening balance	$3,680,576	$ -
Debt assigned by BCEC to the Province	-	3,665,471
Other	(15,105)	15,105
	$3,665,471	$3,680,576

No interest is charged on amounts due to the Province.

DUKE POINT DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

6. Industrial Development Subsidiary Agreement loan

The Industrial Development Subsidiary Agreement loan is repayable to the Province and bears interest at one-half of bank prime rate.

The scheduled principal repayments are as follows:

- $6,500,000 and related accrued interest due March 1, 1989;
- balance outstanding and related accrued interest as the Company sells or leases its property.

The Company did not make the payments due on March 1, 1989 and a tentative agreement was reached with the Province whereby the Company would not be required to pay the $6,500,000 principal amount plus accrued interest payable of $5,102,500. The Province has not charged interest on the outstanding balance of the IDSA loan since that date.

7. Contributed surplus

Indebtedness forgiven by the BCEC	$24,429,812

8. Contingent gain

The Province has provided for uncollectibility of the Company's Industrial Development Subsidiary Agreement loan and the accrued interest thereon, as at March 31, 1989, under the authority of Section 14 of the Financial Administration Act.

The Company may be able to record the forgiveness of this indebtedness at some future date if the Province undertakes formal debt forgiveness procedures in compliance with the Financial Administration Act. Any eventual extinguishment of the debt will be recorded as a credit to contributed surplus by the Company.

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Members of the
Health Facilities Association of British Columbia, and

To the Minister of Health,
Province of British Columbia

I have audited the balance sheet of the Health Facilities Association of British Columbia as at March 31, 1991 and the statements of revenue and expenditure and changes in financial position for the year then ended. These financial statements are the responsibility of the Association's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 1991 and the results of its operations and the changes in financial position for the year then ended in accordance with the accounting principles described in note 2 to the financial statements. As required by the Society Act, I report that, in my opinion, these principles have been applied, after giving retroactive effect to the change in the method of recognizing grants as explained in note 3 to the financial statements, on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 17, 1991

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

BALANCE SHEET

AS AT MARCH 31, 1991

ASSETS

	1991	1990
CURRENT ASSETS		
Cash	$ 499	$ 518
Grants receivable from Province of British Columbia	2,097,693	1,891,346
Accrued interest receivable	133,800	133,800
	2,231,992	2,025,664
MORTGAGES RECEIVABLE (note 4)	2,910,733	3,319,633
DEFERRED EXPENDITURES		
Grants to health facilities, net of amortization	70,655,026	59,115,573
	$75,797,751	$64,460,870

LIABILITIES

	1991	1990
CURRENT LIABILITIES		
Short-term borrowings (note 5)	$ 6,397,699	$ 3,460,071
Grants payable to health facilities (note 3)	2,248,858	1,480,643
Accrued interest payable	2,231,494	2,025,146
Current obligations on debentures	3,301,023	2,685,150
	14,179,074	9,651,010
LONG-TERM DEBT		
Debentures payable (note 6)	95,088,627	82,409,874
Less sinking funds (note 7)	33,469,950	27,600,014
	61,618,677	54,809,860
	$75,797,751	$64,460,870

See accompanying notes

APPROVED BY THE DIRECTORS:

Director

Director

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
REVENUE		
Grants from the Province of British Columbia	$13,672,695	$12,264,714
Interest on mortgages receivable	630,340	630,340
Interest on sinking fund investments	2,913,132	2,319,473
	17,216,167	15,214,527
EXPENDITURE		
Interest on short-term borrowings	652,668	183,243
Interest on debentures	11,233,064	10,265,302
Amortization of grants to health facilities	5,330,435	4,765,982
	17,216,167	15,214,527
NET RESULT FOR THE YEAR	$ Nil	$ Nil

See accompanying notes

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
CASH PROVIDED BY:		
OPERATING ACTIVITIES		
Net result for the year	$ Nil	$ Nil
Add items not involving cash - Amortization of grants to health facilities	5,330,435	4,765,982
	5,330,435	4,765,982
Net decrease in non-cash operating working capital	3,705,844	4,334,913
	9,036,279	9,100,895
FINANCING ACTIVITIES		
Debentures issued	13,294,625	959,310
Increase in sinking funds		
- contributions	(2,685,151)	(2,594,961)
- interest earned	(3,184,785)	(2,549,216)
	7,424,689	(4,184,867)
INVESTING ACTIVITIES		
Grants to health facilities	(16,869,887)	(9,083,297)
Reduction in mortgages receivable	408,900	366,990
	(16,460,987)	(8,716,307)
INCREASE (DECREASE) IN CASH DURING THE YEAR	(19)	(3,800,279)
CASH AND SHORT-TERM DEPOSITS, BEGINNING OF YEAR	518	3,800,797
CASH, END OF YEAR	$ 499	$ 518

See accompanying notes

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

1. Nature of the Association

Health Facilities Association of British Columbia was incorporated under the Society Act on October 15, 1975. The Association raises capital through the issuance of debentures to the British Columbia Regional Hospital Districts Financing Authority to assist in financing the capital costs of hospital projects, medical and health facilities, and community human resources and health centres in the Province of British Columbia. Costs of servicing the debentures are paid through grants received from the Province of British Columbia. The Association is economically dependent on this funding for its continued operations.

2. Significant Accounting Policies

a) Grants to health facilities, financed by debenture proceeds, are recognized as deferred expenditures of the Association when the goods or services are acquired by the facilities. These assets are amortized by an annual charge to expenditures equivalent to contributions to the sinking funds, interest earned on sinking fund investments and other reductions of debenture principal.

b) Grants from the Province of British Columbia for the retirement of the principal of debentures issued are recorded when paid by the Province. Grants for the payment of interest on the debentures are recognized as the interest accrues.

c) The Province of British Columbia absorbs the cost of certain administrative, accomodation and audit services associated with the operation of the Association. These amounts are not recorded in these financial statements.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

3. Change in Accounting Policy

During the year the Association changed the point of recognition for grants to health facilities from the date of approval by the Ministry of Health to the date when the goods or services were acquired by the facilities. The effect of this change for 1990/91 was to increase both grants to health facilities and grants payable to health facilities on the Association's balance sheet by $1,975,374. This accounting policy change has no effect on the statement of revenue and expenditure. The change has been given retroactive application by increasing the comparable 1989/90 balance sheet categories by $1,252,619.

4. Mortgages Receivable

	1991	1990
Oak Bay Lodge Society:		
10.49 percent sinking fund mortgage secured by real estate, due October 10, 1999	$5,000,000	$5,000,000
15.12 percent sinking fund mortgage secured by real estate, due April 8, 2002	700,000	700,000
	5,700,000	5,700,000
Less: Sinking fund	2,789,267	2,380,367
	$2,910,733	$3,319,633

5. Short-Term Borrowings

Short-term borrowings represent cash advances received from the Canadian Imperial Bank of Commerce under the Province of British Columbia's Certificate of Approval Program. Repayment of these advances is guaranteed by the Province of British Columbia.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

6. Debentures Payable

	1991		1990	
Year of Maturity	Canadian Dollar Debt	Weighted Average Interest Rate	Canadian Dollar Debt	Weighted Average Interest Rate
1992-1993	$ 2,061,000	9.25%	$ 2,061,000	9.25%
1993-1994	1,076,714	7.69%	1,076,714	7.69%
1994-1995	125,363	9.75%	-	-
1995-1996	1,500,000	8.95%	1,500,000	8.95%
1996-1997	10,000,000	9.23%	10,000,000	9.23%
1997-2002	49,379,227	12.90%	43,014,310	13.14%
2002-2007	27,443,000	12.26%	27,443,000	12.26%
2007-2011	6,804,346	10.94%	-	-
	98,389,650	12.02%	85,095,024	12.16%
Less current obligations on debentures	3,301,023		2,685,150	
	$95,088,627		$82,409,874	

All debentures are of the sinking fund variety and are issued to the British Columbia Regional Hospital Districts Financing Authority (BCRHDFA). Most of the debentures are redeemable in whole or in part at the option of the Chairman of the BCRHDFA.

Contributions to debenture sinking funds required in each of the next five years are as follows:

1992	$3,301,023
1993	$3,301,023
1994	$2,949,713
1995	$2,766,672
1996	$2,738,851

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

7. Sinking Funds

	1991	1990
Investments	$32,914,065	$27,200,493
Accrued interest	555,885	399,521
	$33,459,950	$27,600,014

Debenture sinking funds are managed by the Ministry of Finance and Corporate Relations. The funds are invested in units of the Province of British Columbia Pooled Investment Portfolio ST2, which are valued at the lower of cost adjusted for attributed income and market, and in long-term Canadian and Provincial Government bonds, which are valued at amortized cost.

8. Commitments

As at March 31, 1991, the Association has made commitments to health care facilities for approved projects totalling $31.4 million (1990 - $17 million).

Housing Corporation of British Columbia

Coopers
& Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT TO THE LIEUTENANT-GOVERNOR IN COUNCIL
PROVINCE OF BRITISH COLUMBIA

We have examined the balance sheet of the Housing Corporation of British Columbia as at June 18, 1990 and the statements of earnings and retained earnings and changes in financial position for the period from November 1, 1989 to June 18, 1990. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at June 18, 1990 and the results of its operations and the changes in its financial position for the period then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
June 18, 1990

HOUSING CORPORATION OF BRITISH COLUMBIA

BALANCE SHEET AS AT JUNE 18, 1990

(In thousands of dollars)

	June 18, 1990 $	October 31, 1989 $
ASSETS		
CASH AND TERM DEPOSITS		5,147
ACCRUED INTEREST RECEIVABLE		12
ORGANIZATION COST		1
	Nil	5,160
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES		4
SHAREHOLDER'S EQUITY		
SHARE CAPITAL (note 3)		1,902
RETAINED EARNINGS		3,254
		5,156
	Nil	5,160

WIND-UP OF OPERATIONS (note 1)

APPROVED BY THE DIRECTORS

Director

Director

HOUSING CORPORATION OF BRITISH COLUMBIA

STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE PERIOD FROM NOVEMBER 1, 1989 TO JUNE 18, 1990

(In thousands of dollars)

	Period from November 1, 1989 to June 18, 1990 $	Year ended October 31, 1989 $
REVENUE		
Interest	371	521
Mortgage recovery	50	
	421	521
EXPENSES		
Administration	43	15
Write-off of organization cost	1	
	44	15
NET EARNINGS FOR THE PERIOD	377	506
RETAINED EARNINGS - BEGINNING OF PERIOD	3,254	2,748
DIVIDENDS	(3,631)	
RETAINED EARNINGS - END OF PERIOD	Nil	3,254

HOUSING CORPORATION OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE PERIOD FROM NOVEMBER 1, 1989 TO JUNE 18, 1990

(In thousands of dollars)

	Period from November 1, 1989 to June 18, 1990 $	Year ended October 31, 1989 $
CASH PROVIDED FROM (USED FOR)		
OPERATING ACTIVITIES		
Cash from operations -		
Net earnings for the year	377	506
Write-off of organization cost	1	
Net change in the following -		
Accrued interest receivable	12	12
Accounts payable and accrued liabilities	(4)	1
	386	519
FINANCING ACTIVITIES		
Payment of dividends	(3,631)	
Repayment of share capital	(1,902)	
	(5,533)	
INCREASE (DECREASE) IN CASH AND TERM DEPOSITS DURING THE PERIOD	(5,147)	519
CASH AND TERM DEPOSITS - BEGINNING OF PERIOD	5,147	4,628
CASH AND TERM DEPOSITS - END OF PERIOD	Nil	5,147

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE PERIOD FROM NOVEMBER 1, 1989 TO JUNE 18, 1990

(In thousands of dollars)

1. WIND-UP OF THE CORPORATION'S OPERATIONS

On June 6, 1990, the sole shareholder of the Corporation, the Province of British Columbia, resolved to distribute all the Corporation's assets and undertakings to the shareholder, to arrange for the settlement of all liabilities of the Corporation and to dissolve the Corporation. On June 18, 1990, the Corporation was struck off the Register pursuant to Section 282 of the Company Act.

2. INCOME TAXES

All of the issued shares of the Corporation were owned by the Province of British Columbia, and therefore the Corporation is not subject to federal or provincial income taxes.

3. SHARE CAPITAL

	June 18, 1990 $	October 31, 1989 $
Authorized - 2,000,000 common shares with no par value		
Issued and fully paid - Nil (1989 - 1,355,084)	Nil	1,902

Insurance Corporation of British Columbia

INSURANCE CORPORATION OF BRITISH COLUMBIA

AUDITORS' REPORT

The Honourable Ivan C. Messmer, Solicitor General for the Province of British Columbia,

We have audited the balance sheets of the Insurance Corporation of British Columbia as at December 31, 1990 and 1989 and the statements of operations of the Insurance (Motor Vehicle) Act Fund and changes in financial position for the years then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and 1989 and the results of its operation of the Insurance (Motor Vehicle) Act Fund and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles.

Coopers & Lybrand

Chartered Accountants
Vancouver, British Columbia
February 7, 1991

INSURANCE CORPORATION OF BRITISH COLUMBIA

BALANCE SHEETS

AS AT DECEMBER 31, 1990 AND 1989

	1990	1989
	($ Thousands)	
ASSETS		
Cash in hands of agents	$ 11,951	$ 10,758
Investments (Note 3)	2,573,456	2,299,925
Accrued interest receivable	103,895	73,350
Accounts receivable	11,886	12,309
Deferred premium acquisition expenses	60,520	53,893
Property and equipment (Note 4)	124,943	109,152
	2,886,651	2,559,387
LIABILITIES		
Cheques outstanding	$ 16,749	$ 23,264
Accounts payable and accrued charges	53,936	43,715
Premiums and fees in advance	46,287	42,573
Deferred investment gains and losses (Note 5)	36,075	67,882
Unearned premiums	529,050	482,059
Unpaid claims	2,036,899	1,749,429
	2,718,996	2,408,922
INSURANCE (MOTOR VEHICLE) ACT FUND SURPLUS		
Catastrophe Reserve (Note 6)	30,000	30,000
Rate Stabilization Reserve (Note 6)	82,000	65,000
Unappropriated Surplus	55,655	55,465
	167,655	150,465
	$ 2,886,651	$ 2,559,387

Approved by the Board

Director

Director

INSURANCE CORPORATION OF BRITISH COLUMBIA

INSURANCE (MOTOR VEHICLE) ACT FUND STATEMENTS OF OPERATIONS

FOR THE YEARS ENDED DECEMBER 31, 1990 AND 1989

	1990	1989
	($ Thousands)	
REVENUE		
Vehicle premiums written	$ 1,444,897	$ 1,295,040
Driver premiums written	15,189	23,514
	1,460,086	1,318,554
Vehicle premiums earned	1,393,779	1,224,534
Driver premiums earned	19,316	21,274
	1,413,095	1,245,808
CLAIMS COSTS		
Claims incurred	1,362,791	1,126,456
Claims operation expenses	127,710	102,972
	1,490,501	1,229,428
EXPENSES		
Administrative	81,623	71,222
Commissions	99,065	84,993
Premium tax	56,653	48,563
	237,341	204,778
TOTAL CLAIMS AND EXPENSES	1,727,842	1,434,206
Underwriting loss	(314,747)	(188,398)
Investment income	331,937	278,493
INCOME FOR THE YEAR	17,190	90,095
Unappropriated surplus - beginning of year	55,465	10,370
Appropriation to:		
Catastrophe reserve	--	(10,000)
Rate stabilization reserve	(17,000)	(35,000)
UNAPPROPRIATED SURPLUS - end of year	$ 55,655	$ 55,465

INSURANCE CORPORATION OF BRITISH COLUMBIA

STATEMENTS OF CHANGES IN FINANCIAL POSITION
FOR THE YEARS ENDED DECEMBER 31, 1990 AND 1989

	1990 ($Thousands)	1989
OPERATING ACTIVITIES		
Cash received from:		
Agents for vehicle premiums, licence fees and social service taxes	$ 1,732,483	$ 1,558,298
Interest and net gains on investments	269,374	205,243
Collections for driver point penalty premiums, subrogation and other receivables	47,975	55,119
Salvage sales	22,342	20,444
	2,072,174	1,839,104
Cash paid to:		
Claimants or third parties on behalf of claimants	1,122,979	976,745
Province of British Columbia for licence fees and social service taxes collected	208,046	194,833
Province of British Columbia for premium taxes	57,240	51,028
Suppliers of goods and services	61,656	48,370
Vendors of land, buildings and equipment	32,438	31,440
Employees for salaries and benefits	136,095	116,056
Agents for commissions	102,144	88,230
Policyholders for premium refunds	70,321	62,426
All others	16	1,132
	1,790,935	1,570,260
INCREASE IN CASH AND INVESTMENTS DURING THE YEAR	281,239	268,844
CASH AND INVESTMENTS - BEGINNING OF YEAR	2,287,419	2,018,575
CASH AND INVESTMENTS - END OF YEAR	2,568,658	2,287,419
REPRESENTED BY:		
Cash	11,951	10,758
Investments	2,573,456	2,299,925
Cheques outstanding	(16,749)	(23,264)
	$ 2,568,658	$ 2,287,419

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 1990 AND 1989

1. STATUS OF THE CORPORATION

The Insurance Corporation of British Columbia (the Corporation) is a Crown corporation incorporated under the Insurance Corporation Act, R.S.B.C. Chapter 201. The Corporation operates and administers the Insurance (Motor Vehicle) Act Fund, and as required by legislation, reports the revenues and expenses attributable to the operation of the Insurance (Motor Vehicle) Act Fund separately from other operations of the Corporation, if any. The Corporation also has the power and capacity to act as an insurer and reinsurer in all classes of insurance, but is not presently engaged in any such activities.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Reporting

The financial statements of the Corporation, as required by the Insurance Corporation Act, are prepared in accordance with generally accepted accounting principles. The more significant accounting policies adopted are noted below.

Investments and Investment Income

Bonds are valued at amortized cost with any premium or discount on purchase being deferred and amortized over the term to maturity of each bond. Money market securities and equities are valued at cost. Income on interest bearing securities is accrued daily. Dividends on equity investments are recognized as income on their payment dates.

Capital gains and losses realized on bond sales are deferred and amortized over the term to maturity of the bond or 60 months, whichever is less. Capital gains and losses on money market securities and equity investments are included in income in the period realized.

Deferred Premium Acquisition Expenses

Commissions and premium taxes are expensed over the terms of the insurance policies to which they relate.

Depreciation and Amortization

Depreciation is provided on a straight-line basis at rates which will depreciate the original cost over the useful life of each asset. Leasehold improvements are amortized over the term of each lease.

Unearned Premiums

Unearned premiums is that portion of premiums that relates to the unexpired term of each vehicle policy or driver's point penalty premium.

Unpaid Claims

The provision for unpaid claims includes an estimate for reported and unpaid claims and expenses, based on the claim settlement experience of the Corporation, current trends and a detailed review of claim files. Also included are estimates for unreported claims and for protection against uncertainty related to settling currently outstanding claims in future periods.

3. INVESTMENTS

	Dec. 31, 1990		Dec. 31, 1989	
	Cost	Market	Cost	Market
	($Thousands)			
Money Market Securities	$1,934,063	$1,934,063	$1,746,888	$1,746,888
Bonds	636,282	634,783	551,223	545,855
Equities	3,111	2,976	1,814	2,107
	$2,573,456	$2,571,822	$2,299,925	$2,294,850

INSURANCE CORPORATION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 1990 AND 1989

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4. PROPERTY AND EQUIPMENT

	Dec. 31, 1990 Cost	Dec. 31, 1990 Net Book Value	Dec. 31, 1989 Cost	Dec. 31, 1989 Net Book Value
	($Thousands)			
Land	$ 22,733	$ 22,733	$ 22,111	$ 22,111
Buildings	108,068	67,499	91,995	56,384
Furniture and equipment	81,560	33,822	67,585	30,487
Leasehold improvements	1,558	889	890	170
	$ 213,919	$ 124,943	$ 182,581	$ 109,152

Depreciation has been charged at the following rates - buildings 5 - 10%; furniture and equipment 10 - 33.3%. Depreciation expense for the year ended December 31,1990 amounted to $17,456,000 (1989 - $15,002,000).

5. DEFERRED INVESTMENT GAINS AND LOSSES

	Dec. 31, 1990	Dec. 31, 1989
	($Thousands)	
Balance deferred - beginning of year	$ 67,882	$ 95,546
Net realized gains (losses) during year	(54)	4,098
Amount included in investment income	(31,753)	(31,762)
Balance deferred - end of year	$ 36,075	$ 67,882

6. INSURANCE (MOTOR VEHICLE) ACT FUND SURPLUS

A catastrophe reserve has been established, in accordance with industry practice, to provide financial and reinsurance stability. A rate stabilization reserve has been established to lessen the impact on premiums of significant variations in claims loss experience.

During 1990 the Corporation appropriated, from the Insurance (Motor Vehicle) Act Fund Surplus, $17,000,000 to the rate stabilization reserve and during 1989, appropriated $10,000,000 to the catastrophe reserve and $35,000,000 to the rate stabilization reserve.

7. REINSURANCE

The Corporation underwrites policies of insurance and has obtained reinsurance on those policies which protects the Corporation against losses of up to $110,000,000 and limits the Corporation's liability to $7,500,000, in the event of a series of three or more claims arising out of a single occurrence. These reinsurance arrangements do not discharge the Corporation's obligation as primary insurer.

8. RELATED PARTY TRANSACTIONS

The Corporation is the sole provider of compulsory automobile insurance in British Columbia and, therefore, insures vehicles owned or leased by the government of the province and its controlled entities. The Corporation also acts as agent for the Motor Vehicle Branch regarding the collection of motor vehicle licence fees and for the Ministry of Finance and Corporate Relations regarding the collection of social service taxes on privately sold used vehicles.

9. PENSION PLANS

The Corporation maintains two contributory defined benefit pension plans which provide retirement benefits for substantially all regular employees, based on their length of service and best years' average earnings. The plans are, to all intents and purposes, identical and are funded through a single fund - ICBC Employees' Retirement Trust Fund.

The present value of the accrued pension benefits and the net assets at market value available to provide these benefits are as follows:

	1990	1989
	($Thousands)	
Accrued pension benefits	$ 89,394	$ 76,086
Retirement Fund assets at market value	$ 102,240	$ 97,741

The value of the accrued pension benefits as at December 31, 1990 is based on an actuarial valuation which takes into account projected employee compensation levels at the time of retirement, the rate of inflation and the rate of return on the Fund's assets. At December 31, 1989 the value was updated by the plans' actuaries from their valuation prepared as at December 31, 1988.

The Corporation's pension contribution of $4,465,000 (1989 - $3,772,000) matches the employees' contributions. These have both been established taking into account the amortization of experience and investment gains and losses over the expected average remaining service life of the employees in the plans.

Medical Services Commission of British Columbia

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Chairman of the
Medical Services Commission of British Columbia, and

To the Minister of Health,
Province of British Columbia:

I have audited the balance sheet of the Medical Services Commission of British Columbia as at March 31, 1991 and the statement of operations for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 28, 1991

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA
BALANCE SHEET
AS AT MARCH 31, 1991
(thousands of dollars)

ASSETS	1991 $	1990 $
Cash	33,818	9,613
Accounts Receivable (Note 2)	28,113	4,520
Due from the Province of British Columbia	176,645	102,305
	238,576	116,438

LIABILITIES	1991 $	1990 $
Accounts Payable	5,998	8,857
Unpaid Claims (Note 3)	232,578	107,581
	238,576	116,438

The accompanying notes are an integral part of these financial statements.

Approved by the Commission:

C.B. Henderson, M.D., Chairman

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1991
(thousands of dollars)

	1991 $	1990 $
EXPENDITURE		
Service Costs		
Medical Care (Note 4)	1,243,201	1,073,451
Supplementary Care	77,139	67,079
	1,320,340	1,140,530
Administration		
Data Processing	9,937	9,662
General Office	5,773	7,710
Salaries	14,974	14,037
	30,684	31,409
	1,351,024	1,171,939
CONTRIBUTIONS		
Province of British Columbia (Note 5)	1,351,024	1,171,939
	-	-

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

1. SIGNIFICANT ACCOUNTING POLICIES

The Commission

The Medical Services Commission was established, effective July 1, 1968, by the Government of the Province of British Columbia under the Medical Service Act and Regulations, to administer and operate the Medical Services Plan.

Basis of Accounting Principles

These financial statements have been prepared in accordance with generally accepted accounting principles for non-profit organizations. A statement of changes in financial position has not been included as it would not provide additional useful information.

Specific Accounting Policies

The cost of furniture and equipment is charged to administration expense in the year of acquisition.

The Province of British Columbia absorbs certain administration and accommodation costs associated with the operation of the Commission. In addition, superannuation and leave entitlement liabilities relating to the Commission are recorded as obligations of the Province.

2. MEDICAL CARE SERVICE UTILIZATION

Under the terms of a memorandum of agreement for the period April 1, 1989 to March 31, 1992 between the Commission and the British Columbia Medical Association, funding for utilization is shared by the Commission and the British Columbia Medical Association.

Utilization, as defined in this memorandum, is the change in service costs attributable to increased usage, but not including increased costs arising out of population or fee increases.

The Commission has included in accounts receivable an estimated amount receivable from the British Columbia Medical Association of $21.998 million for their portion of utilization for the 1990/91 fiscal year. This estimate was made on information available at the time the financial statements were prepared. Final determination of the amount receivable from the British Columbia Medical Association will be made when utilization has been finalized.

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

3. UNPAID CLAIMS

The unpaid claims liability represents an estimate of claims for services performed in the year that were unpresented or unprocessed at year end.

The 1990 comparative figures for unpaid claims and accounts payable have been restated to conform with the current year's presentation.

4. MEDICAL CARE

In December, 1990, The Medical Services Commission and the British Columbia Medical Association reached an agreement that establishes the basis for payments to physicians for the provision of medical services. The agreement covers the period from April 1, 1989 to March 31, 1992. Medical care expenditures for the 1990/91 fiscal year include $42.443 million for retroactive payments to physicians for services performed during the 1989/90 fiscal year.

5. CONTRIBUTIONS FROM THE PROVINCE OF BRITISH COLUMBIA

	1991	1990
	(thousands of dollars)	
General Contributions	$1,167,971	$1,007,010
Premium Assistance	183,053	164,929
	$1,351,024	$1,171,939

The Medical Service Act provides that the Province of British Columbia may pay for expenditures of the Commission out of an appropriation and shall pay premium assistance for qualified subscribers whose incomes are below specified amounts.

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

6. CONTINGENCIES AND COMMITMENTS

a) Contingent Liabilities
A legal action was commenced in the 1988/89 fiscal year by physicians in the section of Emergency Medicine of the British Columbia Medical Association claiming damages against the Commission. The British Columbia Supreme Court decided the case in favour of the Commission. However, an appeal has been filed and therefore the final outcome of this case is not yet certain.

In the December, 1990 memorandum of agreement between the Commission and the British Columbia Medical Association, the Commission agreed to retain a third party to study the costs and benefits, to physicians, of the Commission's requirement that physician billing be submitted electronically. This third party report will be binding on the Commission and the B.C.M.A. and will serve as a basis for compensation of the costs, if any, of electronic billing.

b) Commitments
The Medical Services Commission has agreed to contribute $25 million annually, commencing in the 1991/92 fiscal period, to a Professional Benefit Plan for eligible physicians.

Okanagan Valley Tree Fruit Authority

KEMP, HARVEY & CO.
CERTIFIED GENERAL ACCOUNTANTS

REVIEW ENGAGEMENT REPORT

To the Chairman and Members of the Board of the Okanagan Valley Tree Fruit Authority, and

To the Minister of Agriculture, Fisheries and Food, Province of British Columbia:

We have reviewed the balance sheet of the Okanagan Valley Tree Fruit Authority as at March 31, 1991 and the statements of revenue and expenditure and changes in financial position for the period then ended. Our review was made in accordance with generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Authority.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with generally accepted accounting principles.

Penticton, B.C.
June 12, 1991

Kemp, Harvey + Co.
CERTIFIED GENERAL ACCOUNTANTS

STATEMENT A

OKANAGAN VALLEY TREE FRUIT AUTHORITY

BALANCE SHEET

MARCH 31, 1991
(Unaudited - See Review Engagement Report)

ASSETS

CURRENT ASSETS		
Cash		$ 703,442
Accrued interest receivable		6,335
Prepaid expenses		12,115
TOTAL ASSETS		$ 721,892

LIABILITIES

CURRENT LIABILITIES		
Accounts payable and accruals	$ 203,132	
Payroll deductions payable	4,462	$ 207,594

EQUITY

SURPLUS		
Excess of revenue over expenditure - Statement B		514,298
TOTAL LIABILITIES AND EQUITY		$ 721,892

APPROVED ON BEHALF OF THE BOARD:

See accompanying notes to financial statements.

STATEMENT B

OKANAGAN VALLEY TREE FRUIT AUTHORITY

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE EIGHT MONTHS ENDED MARCH 31, 1991

(Unaudited - See Review Engagement Report)

REVENUE		
Contributions - Province of British Columbia	$1,679,534	
Interest	11,265	$1,690,799
EXPENDITURE		
Chief Executive's office	238,496	
Technical services	243,827	
Operations Department	173,374	
Finance and Administration	154,412	
Capital expenditures		
Office furniture and equipment	61,967	
Computer hardware and software	291,152	
Leasehold improvements	1,613	
Automotive equipment	11,660	1,176,501
EXCESS OF REVENUE OVER EXPENDITURE		$ 514,298

See accompanying notes to financial statements.

STATEMENT C

OKANAGAN VALLEY TREE FRUIT AUTHORITY

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE EIGHT MONTHS ENDED MARCH 31, 1991

(Unaudited - See Review Engagement Report)

OPERATIONS - Cash provided (used)	
Excess of revenue over expenditures - Statement C	$ 514,298
Working capital items	
Accrued interest receivable	(6,335)
Prepaid expenses	(12,115)
Accounts payable and accruals	203,132
Payroll deductions payable	4,462
CASH FUNDS, end of period	$ 703,442

See accompanying notes to financial statements.

OKANAGAN VALLEY TREE FRUIT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1991

(Unaudited - See Review Engagement Report)

Note (1) **Authority**

The Okanagan Valley Tree Fruit Authority Act came into force on August 10, 1990. The mandate of the Authority is to ensure an efficient and co-ordinated approach to the revitalization of the tree fruit industry of the Interior of British Columbia. Unless extended by regulation of the Lieutenant Governor in Council, this Act will be repealed on December 31, 2000.

Note (2) **Significant Accounting Policy**

Capital assets are recorded as expenditures in the period of acquisition.

Note (3) **Capital Expenditure**

Capital assets purchased and expensed during the period amounted to $366,392.

Note (4) **Related Parties**

The Authority receives all of its revenue from the Province of British Columbia, on which it is dependent for the continuance of its operations.

ARTHUR ANDERSEN & CO.
CHARTERED ACCOUNTANTS

2300 GUINNESS TOWER
1055 WEST HASTINGS STREET
VANCOUVER, CANADA
V6E 2J2

AUDITORS' REPORT

To the Directors,

Pacific National Exhibition:

We have audited the balance sheet of the Pacific National Exhibition (incorporated under the Pacific National Exhibition Incorporation Act of British Columbia) as at March 31, 1991 and the related statements of revenue and expenditure, equity, appropriation for fixed asset acquisitions, renewals and replacements and changes in financial position for the year then ended. These financial statements are the responsibility of the Exhibition's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Exhibition as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Pacific National Exhibition Incorporation Act, we report that, in our opinion, these principles have been applied on a consistent basis.

The financial statements of the Exhibition as at March 31, 1990 were audited by other auditors whose report dated May 11, 1990, expressed an unqualified opinion on those statements.

Arthur Andersen & Co.

May 10, 1991.

PACIFIC NATIONAL EXHIBITION

BALANCE SHEET
AS AT MARCH 31, 1991

ASSETS	1991	1990
Current		
Cash and interest bearing deposits	$1,807,726	2,266,297
Accounts Receivable	1,298,077	1,124,591
Inventories	446,499	392,204
Prepaid expenses	327,961	221,203
Current portion of loan receivable	268,668	242,043
	4,148,931	4,246,338
Loan receivable (Note 3)	629,760	898,428
Fixed (Note 1)		
Buildings and fixtures on leased land	21,949,285	21,358,325
Machinery, furniture and equipment (Note 4)	6,916,259	5,963,811
	28,865,544	27,322,136
	$33,644,235	32,466,902
LIABILITIES		
Current		
Accounts payable and accrued liabilities	$2,346,035	2,159,194
Current portion of deferred revenue	419,056	361,405
	2,765,091	2,520,599
Obligation under capital lease (Note 4)	107,035	-
Deferred revenue (Note 5)	262,500	337,500
	3,134,626	2,858,099
Commitments and contingencies (Note 6)		
EQUITY IN ASSETS		
Equity (Note 1)	29,654,809	27,401,942
Appropriation for fixed asset acquisitions, renewals and replacements	854,800	2,206,861
	30,509,609	29,608,803
	$33,644,235	32,466,902

Approved by the Directors

.... Director

.... Director

See accompanying notes to financial statements

PACIFIC NATIONAL EXHIBITION

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
Revenue		
Operating	$27,152,793	25,643,116
Government grants	97,047	97,899
	27,249,840	25,741,015
Expenditure		
Operations and administration	26,608,589	24,119,704
	641,251	1,621,311
Interest income	267,005	304,252
Excess of revenue over expenditure	$ 908,256	1,925,563

See accompanying notes to financial statements

PACIFIC NATIONAL EXHIBITION

STATEMENT OF EQUITY

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
Balance at beginning of year	$27,401,942	24,803,106
Excess of revenue over expenditure	908,256	1,925,563
	28,310,198	26,728,669
Appropriation for fixed asset acquisitions, renewals and replacements	(198,797)	(526,661)
Acquisition of fixed assets	1,550,858	1,220,135
Loss on disposal of fixed assets	(7,450)	(20,201)
Balance at end of year	$29,654,809	27,401,942

See accompanying notes to financial statements

PACIFIC NATIONAL EXHIBITION

STATEMENT OF APPROPRIATION FOR FIXED ASSET ACQUISITIONS, RENEWALS AND REPLACEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
Balance at beginning of year	$2,206,861	2,900,335
Add		
Contribution from equity	198,797	526,661
	2,405,658	3,426,996
Less		
Fixed asset acquisitions, renewals and replacements	1,550,858	1,220,135
Balance at end of year	$ 854,800	2,206,861

See accompanying notes to financial statements

PACIFIC NATIONAL EXHIBITION

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
Operating activities		
Cash from operations		
Excess of revenue over expenditure	$ 908,256	1,925,563
Non-cash credits to operations		
Deferred revenue, long-term advertising contracts	(75,000)	(75,000)
	833,256	1,850,563
Change in non-cash operating working capital	(90,047)	893,443
	743,209	2,744,006
Financing activities		
Obligation under capital lease	107,035	-
Investing activities		
Purchase of fixed assets	(1,550,858)	(1,220,135)
Loan receipts	242,043	218,056
	(1,308,815)	(1,002,079)
Increase (decrease) in cash during the year	(458,571)	1,741,927
Cash, beginning of year	2,266,297	524,370
Cash at the end of year	$1,807,726	2,266,297

See accompanying notes to financial statements

PACIFIC NATIONAL EXHIBITION

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

1. Future operations

These financial statements have been prepared assuming the Pacific National Exhibition will continue as a going concern. As discussed in note 6, the current lease with the City of Vancouver expires May 19, 1994. It is uncertain whether the Exhibition will be able to continue operations at its present or alternate location after the expiration of the lease. To the extent that the cost of fixed assets cannot be recovered by sale or in future operations, their carrying value will be written off against equity.

These financial statements do not include any adjustments that might result from the outcome of this uncertainty.

2. Nature of operations and summary of significant accounting policies

a. The Pacific National Exhibition was incorporated by statute of the Province of British Columbia for the purpose of furthering agricultural and other industries, and promoting community development. The Exhibition is a not for profit entity, and accordingly no income tax provision or related accounts are presented in these financial statements.

The incorporation legislation provides that upon dissolution or winding up of the Exhibition, any excess or surplus after paying the debt and obligations of the Exhibition shall be paid to the City of Vancouver.

b. Fixed assets

Fixed assets are recorded at cost less grants provided by federal, provincial and municipal governments and other contributions. Depreciation and amortization of fixed assets are not provided in the accounts.

On disposal of fixed assets, the cost is removed from the accounts and charged (net of proceeds realized) to equity.

c. Appropriation for fixed asset acquisitions, renewals and replacements

The Exhibition appropriates from equity, amounts estimated to be required to provide for the future acquisition, renewal and replacement of fixed assets, based on the most recent projection of intended expenditures.

d. Inventories

Inventories are valued at the lower of cost and net realizable value.

e. Deferred revenue

Advertising revenue from long term contracts is earned on a straight-line basis over the term of the contract.

PACIFIC NATIONAL EXHIBITION

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

f. Prize home lots

Prize home lots held from time to time are registered in the name of Tyroe Estates Ltd., a bare corporate trustee which holds the properties in trust for the Pacific National Exhibition.

3. Loan receivable

	1991	1990
Loan to the British Columbia Jockey Club bearing interest at 11% per annum and repayable in equal annual instalments of $367,494, including interest	$898,428	1,140,471
Less current portion	268,668	242,043
	$629,760	898,428

4. Obligation under capital lease

Included in Machinery, furniture and equipment is $147,357 for computer equipment under capital lease. The obligation is summarized as follows:

Year ended March 31, 1992	$39,576
1993	39,576
1994	39,576
1995	39,576
1996	19,548
	177,852
Less: amount representing interest	49,242
	128,610
Less: current portion	21,575
	107,035

5. Deferred revenue

Deferred revenue is comprised of:

	1991	1990
Prepaid facilities rental and short-term advertising contracts	$344,056	286,405
Long-term Advertising Contracts	337,500	412,500
	681,556	698,905
Less current portion	419,056	361,405
	$262,500	337,500

PACIFIC NATIONAL EXHIBITION

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

6. Commitments and contingencies

   a. The Pacific National Exhibition has an agreement with the City of Vancouver, for a term expiring May 19, 1994, to lease the lands and premises known as Exhibition Park. The lease requires rent, among other items to be re-negotiated every five years.

   The City and the Pacific National Exhibition have not come to formal agreement on the rent or other items proposed as lease amendments applicable to the years May 19, 1985 to May 18, 1990. During this period, the Pacific National Exhibition paid rent of $300,000 per year.

   On March 20, 1991, the City of Vancouver invoiced the Pacific National Exhibition for $223,000 for additional rent for the above-mentioned term to May 18, 1990. This amount was accrued in the March 31, 1991 financial statements and was paid subsequent to that date.

   The parties have not concluded negotiations for the above mentioned period or for the period from May 19, 1990 to May 18, 1994.

   The amount of adjustments, if any, for claims by either party resulting from further negotiations is not determinable and will be accounted for as a credit or charge to the period in which settlement occurs.

   b. The Exhibition has leased a portion of Exhibition Park to "Playland" Amusement Park Ltd. for a term expiring March 31, 1996. However, if the lease referred to in paragraph a. above is not extended past May 19, 1994, the "Playland" Amusement Park Ltd. lease will terminate on that date.

   Upon any termination of this lease the Exhibition has agreed to purchase from the lessee all the lessee's fixed assets which are related to the Playland business. At March 31, 1991, had the Exhibition been required to purchase these assets, the cost to the Exhibition, as defined in this contract, would have been approximately $5,500,000.

7. Superannuation fund

The Pacific National Exhibition contributes to the British Columbia Municipal Superannuation Fund for eligible employees.

Provincial Capital Commission

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Members of the
Provincial Capital Commission, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have audited the balance sheet of the Provincial Capital Commission as at March 31, 1991 and the statement of revenue, expenditure and surplus for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 31, 1991

PROVINCIAL CAPITAL COMMISSION
BALANCE SHEET
AS AT MARCH 31, 1991

	1991	1990
ASSETS		
Cash	$ 149,457	$ 164,634
Short-term investments (note 2)	3,839,654	2,741,919
Accounts receivable	62,792	115,968
Inventory	11,104	7,347
Prepaid expenses	3,231	17,731
Property (note 1)	1	1
	$4,066,239	$3,047,600
LIABILITIES		
Due to the Province of British Columbia	$ 95,552	$ 86,118
Accounts payable and accrued liabilities	100,893	90,956
Deferred revenue (note 6)	45,195	28,185
	241,640	205,259
SURPLUS		
Appropriated (schedule 1)	942,145	944,231
Unappropriated	2,882,453	1,898,109
Contributed	1	1
	3,824,599	2,842,341
	$4,066,239	$3,047,600

The accompanying notes and schedules are an integral part of these financial statements.

Approved by the Commission:

K.A.S. Hill - Chairman

P. Charlesworth - Vice Chairman

PROVINCIAL CAPITAL COMMISSION
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1991

		1991	1990
REVENUE			
Government grants		$ 710,000	$ 710,000
Admissions		539,333	574,686
Ballroom, lounge rental and bar sales		184,082	214,498
Interest		434,556	350,997
Tenant rentals		1,242,014	1,146,361
Other		20,119	16,708
		3,130,104	3,013,250
EXPENDITURE			
General	(schedule 2)	759,591	866,198
Crystal Garden	(schedule 2)	1,071,669	910,308
Capital projects	(schedule 1)	316,586	353,963
Lease terminations		0	75,694
Office building acquisition		0	380,500
Building improvements		0	152,257
		2,147,846	2,738,920
EXCESS OF REVENUE OVER EXPENDITURE		982,258	274,330
SURPLUS - BEGINNING OF YEAR		2,842,341	2,568,011
SURPLUS - END OF YEAR		$3,824,599	$2,842,341

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

1. SIGNIFICANT ACCOUNTING POLICIES

THE COMMISSION

The Provincial Capital Commission operates under authority of the *Capital Commission Act*.

The Commission is responsible for the following:

- advising on the planning and funding of improvement and beautification projects in the Capital Improvement District;
- controlling and managing specific approved projects not under the direct control of member municipalities;
- coordinating construction and development work of all construction proposals on land controlled or owned by the Province in the Capital Improvement District;
- serving Greater Victoria through co-operation with local municipalities and by assistance funding to approved improvement and beautification projects; and
- operating the Crystal Garden.

BASIS OF ACCOUNTING

These financial statements have been prepared in accordance with generally accepted accounting principles for non-profit organizations. A statement of changes in financial position has not been included as it would not provide any further meaningful information.

SPECIFIC ACCOUNTING POLICIES

Short-term investments consist of units in Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost adjusted by income attributed to the units, or market value. Income attributed to the units represents the unitholder's share of interest earned by the Portfolio and may be realized upon sale of units.

Inventory is valued at the lower of cost and net realizable value.

PROVINCIAL CAPITAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

Property is comprised of land and buildings owned by the Commission and is recorded at a nominal value of one dollar. The costs of purchasing such assets and making capital improvements to them are written off when incurred.

Furniture and equipment are recorded as general operating expenditures at the time of acquisition.

Appropriated surplus is comprised of unexpended balances of amounts approved by Orders in Council for capital projects which are not yet completed. Such projects are undertaken in cooperation with Capital Improvement District municipalities.

2. SHORT-TERM INVESTMENTS

	March 31, 1991	March 31, 1990
Cost	$3,839,654	$2,751,339
Unrealized gain (loss)	25,922	(9,420)
Market value	$3,865,576	$2,741,919

3. FIXED ASSETS

Furniture and equipment purchased and expensed during the year amounted to $16,735 (1990 - $4,578).

4. RELATED PARTY TRANSACTIONS

The Ministry of Finance and Corporate Relations acts as fiscal agent for the Commission.

The Ministry of Municipal Affairs, Recreation and Culture made the following payments to the Commission during the 1991 fiscal year:

- $333,900 to cover operating expenses (1990 - 318,000); and
- $376,100 appropriated to the Beautification Fund (1990 - $392,000).

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

5. DEFERRED REVENUE

Deferred revenue consists of:

	March 31, 1991	March 31, 1990
Prepaid rent	$20,508	-
Crystal Garden ballroom rental deposits	19,622	22,490
Crystal Garden season passes	1,715	2,830
Other	3,350	2,865
	$45,195	$28,185

6. PENSION PLAN

The Commission and its employees contribute to the Public Service Superannuation Plan administered by the Superannuation Commission of the Provincial Government.

The plan is a defined benefit pension plan. The detail of the unfunded liability of the plan is described in the financial statements of the Public Service Superannuation Fund. The Province of British Columbia has statutory responsibility for the unfunded liability of the Plan.

7. SUBSEQUENT EVENT

On April 10, 1991, the Commission served a notice of default pursuant to the agreement to lease between The Academy Gardens Corporation and the Provincial Capital Commission for the St. Ann's Academy property.

The Commission has granted an extension of the notice to July 15, 1991, in order for the Corporation to effect a re-arrangement of financing.

There are currently outstanding liens on the property totalling $572,449 for which the Commission, as owner, could be found liable if The Academy Gardens Corporation cannot resolve the notice of default.

8. COMPARATIVES

Certain of the comparative figures have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the net operating results and surplus as previously reported.

PROVINCIAL CAPITAL COMMISSION

Schedule 1

SCHEDULE OF APPROPRIATED SURPLUS

FOR THE YEAR ENDED MARCH 31, 1991

Beautification	Sponsoring Agency	Fund Balance at Beginning of Year	Capital Appropriated During the Year	Expenditures During the Year	Balance at End of Year
Gorge Falls Viewpoint	Township of Esquimalt	20,000		20,000	
View Royal Park	Capital Regional District/Town of View Royal	50,000		23,586	26,414
Belleville Street Phase I	City of Victoria	140,000		140,000	
Government St./ Wharf St. Intersection	City of Victoria	66,000		66,000	
Cuthbert Holmes Park Phase 2B and 3	District of Saanich	75,000			75,000
Lochside Drive Phase I	Town of Sidney	67,000		67,000	
Lochside Drive Phase II	Town of Sidney		60,000		60,000
View Royal Park Phase II	Capital Regional District/Town of View Royal		5,000		5,000
Belleville St. Phase II	City of Victoria		100,000		100,000
Goldstream Ave. Phase II	Capital Regional District		65,000		65,000
West Bay Promenade	Township of Esquimalt		20,000		20,000
Trafalgar Park Viewpoint	District of Oak Bay		54,500		54,500
Gorge Park	Township of Esquimalt	—	10.000	—	10.000
General:		418.000	314.500	316.586	415.914
468/470 Belleville Street (1)(Former CP Terminal)	PCC	526.231	—	—	526.231
		$944.231	$314.500	$316.586	$942.145

(1) Property owned by the Commission

Schedule 2

PROVINCIAL CAPITAL COMMISSION
SCHEDULE OF OPERATING EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1991

	General Operations		Crystal Garden		Total	
	1991	1990	1991	1990	1991	1990
Advertising and promotion	$ 11,310	$ 1,973	$ 84,398	$ 80,408	$ 95,708	$ 82,381
Aviary			37,604	39,709	37,604	39,709
Bad debts			801	108	801	108
Ballroom, lounge and bar			54,292	65,834	54,292	65,834
Commissions	71,710	71,099			71,710	71,099
Capital Expenditures	12,466	12,697			12,466	12,697
Freight			1,109	2,849	1,109	2,849
Horticultural			39,208	39,115	39,208	39,115
Insurance	15,330	25,460	14,793	15,665	30,123	41,125
Janitorial	12,886	15,872	57,607	55,752	70,493	71,624
Landscaping	25,551	36,450			25,551	36,450
Miscellaneous	7,177	12,540	81,552	30,047	88,729	42,587
Office	37,251	31,853	4,176	2,723	41,427	34,576
Professional services	41,494	67,273			41,494	67,273
Property taxes	38,009	49,318	46,182	44,431	84,191	93,749
Rent	3,146	2,979			3,146	2,979
Repairs and maintenance	56,181	70,911	94,805	75,527	150,987	146,438
Salaries and benefits	376,600	385,180	405,234	327,307	781,834	712,487
Security	11,990	15,419	37,800	37,358	49,790	52,777
Telephone	4,592	4,304	4,630	5,326	9,222	9,630
Tours			9,532	8,747	9,532	8,747
Travel	450	1,344	3,214	4,567	3,664	5,911
Utilities	33.448	61.526	94.732	74.835	128.181	136.361
	$759.591	$866.198	$1.071.669	$910.308	$1.831.262	$1.776.506

Provincial Rental Housing Corporation

KPMG Peat Marwick Thorne

Chartered Accountants

400 - 625 Agnes Street
Queen's Court
New Westminster, B.C
Canada V3M 5Y4

Telephone (604) 526-2411
Telefax (604) 520-6285

AUDITORS' REPORT

To the Shareholder of the
Provincial Rental Housing Corporation

We have audited the balance sheet of the Provincial Rental Housing Corporation (the Corporation) as at December 31, 1990 and the statements of revenue and expenditure and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies described in note 1 to the financial statements. As required by the British Columbia Company Act, we report that, in our opinion, the principles have been applied on a basis consistent with that of the preceding year.

The 1989 comparative figures were audited by the Office of the Auditor General.

Peat Marwick Thorne

Chartered Accountants
New Westminster, Canada

June 7, 1991

PROVINCIAL RENTAL HOUSING CORPORATION

BALANCE SHEET
AS AT DECEMBER 31

	1990	1989
ASSETS		
CURRENT ASSETS		
Cash	$ 8,737,261	$ -
Funds held in trust	2,892,356	-
Amortization receivable	115,521	115,521
Due from British Columbia Housing Management Commission (note 2)	890,323	-
	12,635,461	115,521
INVESTMENT IN PROPERTIES (note 3)	187,673,537	89,426,580
	$200,308,998	$89,542,101
LIABILITIES AND SHAREHOLDER'S EQUITY		
CURRENT LIABILITIES		
Due to Province of British Columbia (note 4)	$ 3,778,956	$ -
Interest payable	6,775,207	4,689,959
Current portion of long-term debt	180,000	151,455
	10,734,163	4,841,414
LONG-TERM DEBT (note 5)	69,804,837	63,109,632
	80,539,000	67,951,046
SHAREHOLDER'S EQUITY		
Share capital Authorized: 10,000 common shares, no par value Issued: 3 common shares	3	3
Contributed surplus (note 6)	83,172,016	669,076
Property acquisition contribution	13,816,200	-
Retained earnings	22,781,779	20,921,976
	119,769,998	21,591,055
	$200,308,998	$89,542,101

Approved by the Board:

President

Director

See accompanying notes.

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF REVENUE AND EXPENDITURE AND RETAINED EARNINGS

YEARS ENDED DECEMBER 31

	1990	1989
Revenue:		
Amortization	$ 8,568,361	$ 8,568,361
Interest income	62,101	-
	8,630,462	8,568,361
Expenditure:		
Interest on long-term debt	6,872,417	6,961,892
	6,872,417	6,961,892
Excess of revenue over expenditure	1,758,045	1,606,469
Subsidies received from:		
British Columbia Housing Management Commission	101,758	4,367
Canada Mortgage and Housing Corporation	-	18,931
	1,859,803	1,629,767
Retained earnings:		
Balance, beginning of year as previously stated	33,443	33,443
Reclassification of return on investment (note 7)	20,888,533	19,258,766
Balance as restated	20,921,976	19,292,209
Retained earnings, end of year	$22,781,779	$20,921,976

See accompanying notes.

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEARS ENDED DECEMBER 31

	1990	1989
Cash provided by (used for):		
Operating activities		
Excess of revenue over expenditure	$ 1,758,045	$ 1,606,469
Changes in non-cash operating working capital:		
Funds held in trust	(2,892,356)	-
Due from British Columbia Housing Management Commission	(890,323)	-
Due to Province of British Columbia	3,778,956	-
Interest payable	2,085,248	(38,883)
Cash provided by operations	3,839,570	1,567,586
Investing activities		
Property acquisition	(98,246,957)	(237,045)
Less transfer to Contributed surplus	82,502,940	-
Cash applied to investing activities	(15,744,017)	(237,045)
Financing Activities		
Long-term debt	6,723,750	(1,353,839)
Subsidy receipts	101,758	23,298
Property acquisition contribution	13,816,200	-
Cash provided by financing activities	20,641,708	(1,330,541)
Increase in cash position	8,737,261	-
Cash position, end of year	$ 8,737,261	$ -

See accompanying notes.

PROVINCIAL RENTAL HOUSING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990

GENERAL

The Provincial Rental Housing Corporation (the Corporation), is incorporated under the Company Act of the Province of British Columbia. The Corporation is wholly owned by the Province of British Columbia, and is an agent of the Crown.

The Corporation is involved in the acquisition and funding of social housing projects and other properties. Provincial social housing assets are held by the Corporation. The subsidized rental housing units of the Corporation are managed and operated by the British Columbia Housing Management Commission (the Commission), which records the related rental revenue and is responsible for all of the operating and administrative costs.

1. SIGNIFICANT ACCOUNTING POLICIES:

a) Investment in properties

i) Properties are recorded at cost, except where title to Crown owned properties has been transferred to the Corporation. These properties are recorded by the Corporation at fair market value. Fair market value is defined as the British Columbia property tax assessment value or appraised value, as determined by a qualified appraiser, if assessment values are not available, at the time the property is transferred.

ii) Provincial interest properties are recorded at 25% of their original cost. These properties are jointly owned by the Province of British Columbia (25%) and the Canada Mortgage and Housing Corporation (75%).

iii) The Corporation's policy is not to depreciate the buildings held in Investment in properties.

b) Amortization revenue

Amortization revenue represents amounts charged to the Commission on Provincial interest and Wholly owned properties based on the capital and interest costs of the housing units amortized generally up to 50 years.

c) Donated services

No administration costs have been charged to the Corporation for services performed by personnel of the Ministry of Social Services and Housing and the Commission.

These donated services are not recorded in the accounts of the Corporation.

d) Property leases

The Corporation leases certain properties to non-profit societies. Under the financial arrangements all lease payments are made directly to the Province of British Columbia.

NOTES TO PROVINCIAL RENTAL HOUSING CORPORATION FINANCIAL STATEMENTS
DECEMBER 31, 1990 (CONTINUED)

e) Insurance

The Corporation does not insure its rental housing properties, instead property losses are compensated for by the Province of British Columbia via the Commission and, for certain properties, the Canada Mortgage and Housing Corporation.

f) Property acquisition contribution

Property acquisition contribution represents funds provided by the Province of British Columbia for future Investment in properties. Such funds may be repayable if the amounts will not be used for their intended purpose.

2. DUE FROM BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

This amount is unsecured, without interest, and represents the balance of advances to the Commission for property development, and this amount is expected to be repaid within the next year.

3. INVESTMENT IN PROPERTIES

	1990	1989
Subsidized rental housing, at cost		
i) Provincial interest These are properties held under Section 79 of the National Housing Act (NHA)	**$ 24,916,155**	$24,916,155
ii) Wholly owned properties These are properties held under Section 82 of the NHA	**64,273,380**	64,273,380
Group homes These properties were acquired directly by the Corporation or were transferred at the values indicated in note 1(a)(i)	**6,477,491**	237,045
New social housing land These properties were primarily acquired for the Section 95 of the NHA social housing projects. The majority of the value assigned relates to land transferred at fair market value per note 1(a)(i)	**92,006,511**	-
	$187,673,537	$89,426,580

4. DUE TO PROVINCE OF BRITISH COLUMBIA

This amount represents $1,751,470 of principal repayable on demand from the 9.75% debenture, as disclosed in note 5, and funds repayable from land acquisition for group homes of $2,027,486.

NOTES TO PROVINCIAL RENTAL HOUSING CORPORATION FINANCIAL STATEMENTS
DECEMBER 31, 1990 (CONTINUED)

5. LONG-TERM DEBT

	1990	1989
Province of British Columbia		
9.75% debenture repayable on demand and secured by a floating charge on all property, and other assets and undertakings of the Corporation	**$19,783,476**	$16,817,712
11.25% mortgage repayable at the end of each year, over 35 years maturing in year 2019 and secured by a registered mortgage against the Winfield Senior Citizens property	**1,022,087**	1,022,569
	20,805,563	17,840,281
Canada Mortgage and Housing Corporation		
Debenture mortgages repayable at the end of each year, over terms of up to 50 years maturing between the years 2027 and 2038, bearing interest at rates from 8% to 10.75% and secured by unregistered first mortgages on certain properties of the Corporation with a cost of $56,004,563	**45,048,065**	45,190,378
Chartered Banks		
Mortgages repayable from March 1, 1995 to September 1, 1995 bearing interest at rates from 11% to 13.25% and secured by registered first mortgages on various properties of the Corporation	**4,131,209**	230,428
	69,984,837	63,261,087
Less: Current portion	**180,000**	151,455
	$69,804,837	$63,109,632

The aggregate repayment of principal required to meet total debt obligations in each of the next five years is estimated to be as follows:

1991	$180,000
1992	$198,000
1993	$219,000
1994	$240,000
1995	$264,000

6. CONTRIBUTED SURPLUS

During 1990, approximately 200 properties were transferred to the Corporation from the Ministry of Crown Lands pursuant to the Land Act and the Ministry of Lands and Parks Housing Act, via crown grant. These properties have been recorded at fair market value, with the off-setting credit of $82,502,940 being recorded as Contributed surplus.

NOTES TO PROVINCIAL RENTAL HOUSING CORPORATION FINANCIAL STATEMENTS
DECEMBER 31, 1990 (CONTINUED)

7. RECLASSIFICATION OF RETURN ON INVESTMENT

Prior to 1989, investment in properties was stated at cost, less accumulated return on investment. The accumulated return on investment consisted of the excess of revenue over expenditures including gains and losses on disposal of rental properties. Gains and losses on disposal of rental properties were calculated on the basis of cost of investment in properties before deducting accumulated return on investment.

During 1990, the return on investment balance of $20,888,533 was reclassified to Retained earnings on a retroactive basis.

8. COMPARATIVE INFORMATION

Certain 1989 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1990.

Science Council of British Columbia

DYKE & HOWARD
CHARTERED ACCOUNTANTS

R.S. Ferguson, C.A. Ltd.
Robert Foret, C.A. Ltd.
L.R. Bisaro C.A. Ltd.
T.C. Hamar, C.A. Ltd.
M.O. Nakanishi Ltd.

AUDITOR'S REPORT

To the Minister of Advanced Education, Training and Technology

We have audited the balance sheet of the Science Council of British Columbia as at March 31, 1991 and the statements of Program receipts, expenditures and appropriations; S.P.A.R.K. receipts, expenditures and appropriations; Operations receipts, expenditures and appropriations; and changes in financial position for the year then ended. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, as modified by Note 2 to the financial statements.

Dyke & Howard

Vancouver, B.C.
May 28, 1991

CHARTERED ACCOUNTANTS

SCIENCE COUNCIL OF BRITISH COLUMBIA
BALANCE SHEET
MARCH 31, 1991

ASSETS

	1991	1990
CASH	$ 1,768,712	$ 1,583,392
SHORT-TERM INVESTMENTS	18,553,714	7,247,788
ACCOUNTS RECEIVABLE	170,200	104,618
GRANTS RECEIVABLE	1,813,344	11,057,423
INTEREST RECEIVABLE	229,800	43,953
	$ 22,535,770	$ 20,037,174
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	$ 370,560	$ 245,967
APPROPRIATIONS		
PROGRAMS (Note 3)	21,986,669	19,657,389
STRATEGIC PLANNING FOR APPLIED RESEARCH AND KNOWLEDGE (S.P.A.R.K.) (Note 5)	41,657	48,485
OPERATIONS	136,884	85,333
	22,165,210	19,791,207
	$ 22,535,770	$ 20,037,174

Approved by the Council

DYKE & HOWARD
CHARTERED ACCOUNTANTS

SCIENCE COUNCIL OF BRITISH COLUMBIA
STATEMENT OF PROGRAM RECEIPTS, EXPENDITURES AND APPROPRIATIONS
YEAR ENDED MARCH 31, 1991

	1991	1990
PROGRAM RECEIPTS		
Grants from the Province of British Columbia (Schedule 1)	$ 15,555,408	$ 16,368,946
Contribution from the British Columbia Health Research Foundation	133,622	359,214
Interest	2,056,649	1,392,514
Refunds of prior years' program expenditures	153,164	84,142
Other	11,600	-
	17,910,443	18,204,816
PROGRAM EXPENDITURES (Schedule 2)	14,750,163	11,834,026
TRANSFER TO OPERATIONS	331,000	594,410
TRANSFER TO S.P.A.R.K.	500,000	545,000
	15,581,163	12,973,436
EXCESS OF RECEIPTS OVER EXPENDITURES	2,329,280	5,231,380
PROGRAM APPROPRIATIONS, beginning of year	19,657,389	14,426,009
PROGRAM APPROPRIATIONS, end of year	$ 21,986,669	$ 19,657,389

SCIENCE COUNCIL OF BRITISH COLUMBIA
STATEMENT OF S.P.A.R.K. RECEIPTS, EXPENDITURES AND APPROPRIATIONS
YEAR ENDED MARCH 31, 1991

	1991	1990
S.P.A.R.K. RECEIPTS		
Grants from the Province of British Columbia	$ 30,000	$ 90,000
Grants from the Government of Canada	212,173	200,000
Transfer from Program	500,000	545,000
Program grant - Special Initiatives Fund	300,000	-
Other receipts	183,740	127,284
	1,225,913	962,284
S.P.A.R.K. EXPENDITURES		
Operations		
Communications and travel	86,374	74,171
Co-ordinator fees	49,000	86,500
Furniture and equipment	12,595	89,009
Office	44,367	28,348
Rent and leasehold improvements	18,047	56,522
Salaries and benefits	78,674	42,723
Workshops and forums	121,507	65,190
	410,564	442,463
Sectors		
Aerospace	-	3,000
Agriculture	4,500	7,500
Aquatic resources	45,000	40,332
Biotechnology	89,078	35,180
Construction	48,761	65,335
Energy	10,004	1,039
Environment	117,545	89,856
Fiscal	38,673	36,403
Forestry	499	25,776
Health	68,124	77,064
Information technology	172,311	61,069
Manufacturing	114,757	96,874
Mining	68,999	96,866
Opportunities in space	-	12,321
Superconductivity	-	2,000
Transportation	43,926	12,161
	822,177	662,776
TOTAL EXPENDITURES	1,232,741	1,105,239
DEFICIENCY OF RECEIPTS OVER EXPENDITURES	6,828	142,955
S.P.A.R.K. APPROPRIATIONS, beginning of year	48,485	191,440
S.P.A.R.K. APPROPRIATIONS, end of year	$ 41,657	$ 48,485

SCIENCE COUNCIL OF BRITISH COLUMBIA
STATEMENT OF OPERATIONS RECEIPTS, EXPENDITURES AND APPROPRIATIONS
YEAR ENDED MARCH 31, 1991

	1991	1990
OPERATIONS RECEIPTS		
Grant from the Province of British Columbia	$ 900,000	$ 300,000
Interest	15,535	7,872
Transfer from Program	331,000	594,410
Recoveries		
British Columbia Health Research Foundation	392,030	175,382
Other	38,286	13,823
	1,676,851	1,091,487
EXPENDITURES		
Computer services	9,290	4,216
Consulting and temporary staff	59,627	32,113
Dues and memberships	3,931	955
Furniture and equipment	149,256	61,904
Leasehold improvements	5,320	2,614
Meetings	30,848	16,476
Moving expenses	23,952	-
Personnel - recruitment	5,397	48,156
Photocopying and printing	43,960	52,217
Postage and courier	61,448	33,375
Professional development	8,802	9,510
Professional fees	21,578	14,061
Publications	3,961	3,517
Public relations	14,982	-
Rent	68,711	63,586
Salaries and employee benefits	981,237	628,641
Stationery and supplies	32,593	15,913
Telephone	29,560	21,043
Travel	70,847	57,938
	1,625,300	1,066,235
EXCESS OF RECEIPTS OVER EXPENDITURES	51,551	25,252
OPERATIONS APPROPRIATIONS, beginning of year	85,333	60,081
OPERATIONS APPROPRIATIONS, end of year	$ 136,884	$ 85,333

SCIENCE COUNCIL OF BRITISH COLUMBIA
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31, 1991

	1991	1990
CASH PROVIDED FOR (USED BY) OPERATING ACTIVITIES		
Excess (deficiency) of receipts over disbursements		
Program	$ 2,329,280	$ 5,231,380
S.P.A.R.K.	(6,828)	(142,955)
Operations	51,551	25,252
Net change in non-cash working capital accounts	9,117,243	(8,207,517)
INCREASE (DECREASE) IN CASH DURING THE YEAR	11,491,246	(3,093,840)
CASH AND SHORT-TERM INVESTMENTS, beginning of year	8,831,180	11,925,020
CASH AND SHORT-TERM INVESTMENTS, end of year	$ 20,322,426	$ 8,831,180

Schedule 1

SCIENCE COUNCIL OF BRITISH COLUMBIA
SCHEDULE OF PROGRAM RECEIPTS FROM THE PROVINCE OF BRITISH COLUMBIA
YEAR ENDED MARCH 31, 1991

	1991	1990
PROVINCIAL GRANTS		
Ministry of Advanced Education, Training and Technology		
- Program Base	$ 4,000,000	$ 3,500,000
- HDF	1,472,549	1,456,796
- MART	-	237,150
- Public Awareness	-	175,000
- STDF	8,155,359	8,500,000
- STDF Supplement	-	2,000,000
- TEST	-	500,000
	13,627,908	16,368,946
Ministry of Environment		
- University Centres of Excellence	1,927,500	-
	$ 15,555,408	$ 16,368,946

Schedule 2

SCIENCE COUNCIL OF BRITISH COLUMBIA
SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF SCIENCE COUNCIL PROGRAM GRANTS
YEAR ENDED MARCH 31, 1991

	Known Outstanding Commitments Beginning Of Year	Additional Commitments During Year	Commitment Reductions During Year	Disbursed During Year	Known Outstanding Commitments End of Year
AGAR					
Research Competition # 13	$ 32,622	$ -	$ -	$ -	$ 32,622
Research Competition # 16	67,851	-	44,871	14,781	8,199
Research Competition # 17	134,766	-	-	110,696	24,070
Research Competition # 18	241,316	-	99,487	137,329	4,500
Research Competition # 19	690,594	-	46,351	509,603	134,640
Research Competition # 20	1,572,876	-	2,254	1,253,588	317,034
	2,740,025	-	192,963	2,025,997	521,065
GREAT - GC10	-	1,064,280	21,965	1,042,315	-
HDF 1988/89 - SCBC	556,602	-	70,895	393,943	91,764
HDF 1989/90 - SCBC	-	959,694	43,000	147,439	769,255
HDF 1988/89 - JOINT	664,094	-	9,334	372,690	282,070
HDF 1989/90 - JOINT	-	997,006	-	292,395	704,611
IPDF	218,750	275,000	36,413	301,087	156,250
MART 1988/89	62,742	-	3,534	43,383	15,825
MART 1989/90	166,900	-	2,897	87,353	76,650
MART 1990/91	-	469,789	-	121,949	347,840
SA-1	8,721,789	82,495	528,072	5,207,656	3,068,556
SA-2	-	3,650,538	41,773	1,400,923	2,207,842
SA-3	-	6,919,493	65,005	340,707	6,513,781
STARS 1990/91	-	125,000	12,500	112,500	-
STDF 1988/89	2,494,940	-	748,759	1,742,641	3,540
TEST 1989/90	500,000	-	1,539	83,816	414,645
	16,125,842	14,543,295	1,778,649	13,716,794	15,173,694
SPECIAL REQUESTS					
VITRA	15,000	-	-	13,500	1,500
University Construction Chair	-	5,000	-	-	5,000
Peace Region Enterprise Development Centre	-	10,000	-	9,000	1,000
Vancouver Island Technology Centre	-	36,000	-	9,000	27,000
Marketing study	-	26,600	-	9,722	16,878
B.C. Tech - Transnational study	-	11,122	-	11,122	-
Small Initiatives Fund	-	6,547	-	6,547	-
Intellectual Property Seminar	19,000	-	-	12,584	6,416
IPR - First to File	-	765	-	765	-
Marketing and Management Skills Workshop	-	3,108	-	-	3,108
Quality Assurance	-	14,000	-	-	14,000
Women in Science	-	21,130	-	19,017	2,113
	34,000	134,272	-	91,257	77,015
SPECIAL INITIATIVES FUND	1,250,000	497,250	125,000	392,878	1,229,372
CARRY FORWARD	17,409,842	15,174,817	1,903,649	14,200,929	16,480,081

Schedule 2
continued

SCIENCE COUNCIL OF BRITISH COLUMBIA
SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF SCIENCE COUNCIL PROGRAM GRANTS
YEAR ENDED MARCH 31, 1991

	Known Outstanding Commitments Beginning Of Year	Additional Commitments During Year	Commitment Reductions During Year	Disbursed During Year	Known Outstanding Commitments End of Year
CARRIED FORWARD	$17,409,842	$15,174,817	$ 1,903,649	$14,200,929	$16,480,081
SCIENCE AWARENESS PROGRAMS					
Public Information	-	139,495	-	139,495	-
Science and Engineering Awards	-	59,724	-	59,724	-
Travelling Science Show	1,000	-	-	1,000	-
Public Awareness Fund	175,000	-	-	90,588	84,412
Arts, Science and Technology Centre - Regional Science Fairs 1990	2,500	1,129	-	3,129	500
BCSTA/FISA Book Prize 1990	2,364	592	-	2,956	-
BCSTA/FISA Book Prize 1991	-	10,000	-	-	10,000
Science Education Initiatives	-	25,273	-	5,273	20,000
Science School Fairs	-	40,000	-	36,000	4,000
Stellar Motion	5,000	-	5,000	-	-
	185,864	276,213	5,000	338,165	118,912
OTHER EXPENSES					
Honoraria and Evaluation Expenses	-	58,490	-	58,490	-
Program Audits	-	39,073	-	39,073	-
Program Evaluations	-	35,000	-	35,000	-
Program Promotions	-	78,506	-	78,506	-
	-	211,069	-	211,069	-
	$17,595,706	$15,662,099	$ 1,908,649	$14,750,163	$16,598,993

SCIENCE COUNCIL OF BRITISH COLUMBIA
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991

1. ORGANIZATION

The Science Council of British Columbia was established in June 1978 under the Science Council of British Columbia Act. In 1989, the Science Council of British Columbia and the Secretariat on Science, Research and Development were amalgamated pursuant to the Science Council Act, Chapter 77, and continued as the Science Council of British Columbia ("Science Council").

The primary objective of Science Council is to encourage the development and application of advanced technology to support economic development in the Province including the implementation, administration and funding of programs and the organization and management of projects and initiatives.

2. ACCOUNTING POLICIES

Basis of Accounting for Receipts, Expenditures and Appropriations

Grant receipts are accounted for in the year the respective grant agreement becomes effective.

Full provision is made for all accrued liabilities except that outstanding Program commitments, which are conditional on receipt of satisfactory progress reports, are not recorded until disbursed.

Appropriations are comprised of grant receipts (net of transfers and disbursements), and any interest earned thereon, that are designated for expenditure under the programs specified in the grant agreement.

Short-Term Investments

Short-term investments are recorded at the lower of cost and market value.

Fixed Assets

Fixed assets are not capitalized and depreciated, but are recorded as expenditures in the period they are purchased.

3. PROGRAM APPROPRIATIONS

As at March 31, 1991 Program appropriations amounted to $ 21,986,669 (1990 - $ 19,657,389), of which $ 16,598,993 (1990 - $ 17,595,706) has been committed for expenditure for specifically identifiable projects and awards. The remaining balance of the Program appropriations amount is to be committed for expenditure throughout the remaining terms of the programs as per the funding contracts with the Province of British Columbia.

SCIENCE COUNCIL OF BRITISH COLUMBIA
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991

4. PROGRAM COMMITMENTS

During the year, the Science Council approved and committed to fund programs (as outlined in Schedule 2), totalling $ 15,662,099 (1990 - $ 16,841,298). At March 31, 1991, known outstanding commitments totalled $ 16,598,993 (1990 - $ 17,595,706).

Health Development Fund (HDF)

The HDF programs are designed to provide funding for health development projects as follows:

a) special initiatives which lead to the commercial development of health technology products. This program (HDF - SCBC) is administered solely by Science Council.

b) strategic initiatives in the field of health technology assessment. This program (HDF - JOINT) is administered jointly by Science Council and the British Columbia Health Research Foundation.

Subsequent to the year end, the HDF 1990/91 grant of $ 1,472,549 (1990 - $ 1,456,796) was received.

Market Assessment of Research and Technology (MART)

The MART program is designed to encourage the analysis of market needs in the development of new science and technology based products.

During the years ending March 31, 1989 and 1990 the Science Council received MART funds under the terms of the Federal-Provincial Economic Regional Development Agreement - Science and Technology Sub-agreement. During the year ended March 31, 1991 the Science Council continued and funded the program in the amount of $ 121,949 from its base Program grant budget.

Special Initiatives Fund

The Special Initiatives Fund was a one-time only program designed to support science and technology related projects which do not qualify for funding under other existing programs administered by Science Council.

The Science Council has awarded, and committed for expenditure, $ 1,622,250 under the Special Initiatives Fund. As at March 31, 1991 the Special Initiatives Fund had an appropriations balance in the amount of $ 1,457,122 and known outstanding commitments in the amount of $ 1,229,372.

SCIENCE COUNCIL OF BRITISH COLUMBIA
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991

4. PROGRAM COMMITMENTS - continued

University Centres of Excellence

The Ministry of Environment has contracted with the Science Council to administer the University Centres of Excellence awards. This program is designed to support environmental research projects, including waste management and aquatic resource research projects, at Simon Fraser University, the University of British Columbia, and the University of Victoria.

During the year, the Science Council received, and appropriated, $ 1,927,500 towards funding research projects under the program.

5. STRATEGIC PLANNING FOR APPLIED RESEARCH AND KNOWLEDGE (S.P.A.R.K.)

The objective of S.P.A.R.K. is to develop networks to identify opportunities for the application of research and development in various industries throughout the Province of British Columbia. S.P.A.R.K. is funded by grants from the Province of British Columbia, Government of Canada and fees derived from workshops and forums. During the year, the Science Council transferred $ 500,000 (1990 - $ 545,000) from Program and $ 300,000 from the Special Initiatives Fund to S.P.A.R.K.

6. LEASE COMMITMENTS

The Science Council is committed to lease its office premises until March 31, 1998 at a base monthly rental of approximately $ 17,400.

The Education Technology Centre of British Columbia

Chartered Accountants

Suite 620
880 Douglas Street
Victoria, B.C. V8W 2B7

(604) 383 4191
Fax (604) 381 4623

Price Waterhouse

May 21, 1991

Auditor's Report

To the Members of
The Education Technology Centre of British Columbia

We have audited the balance sheet of The Education Technology Centre of British Columbia as at March 31, 1991 and the statements of revenue and expenditures and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the society as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles described in Note 3 to the financial statements. As required by the Society Act of the Province of British Columbia, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding period.

Price Waterhouse

Chartered Accountants

The Education Technology Centre of British Columbia

Balance Sheet

	March 31 1991	1990
Assets		
Current assets		
Petty cash	$ 500	$ 251
Due from University of Victoria (Note 4)	1,709,868	1,880,842
Grants receivable	64,399	111,819
Prepaid expenses	109,982	6,000
	1,884,749	1,998,912
Prepaid rent (Note 5)	686,573	171,809
Fixed assets, at nominal value (Note 6)	1	1
	$ 2,571,323	$ 2,170,722
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	$ 218,356	$ 96,929
Vacation payable	11,063	-
GST payable	784	-
Unearned revenue (Note 7)	4,800	-
	235,003	96,929
Deferred revenue (Note 5)	686,573	171,809
Members' Equity		
Surplus	1,649,747	1,901,984
	$ 2,571,323	$ 2,170,722

Approved by the Board T. D. Grieve Director ______________ Director

The Education Technology Centre of British Columbia

Statement of Revenue and Expenditures and Surplus

		Year ended March 31 1991		Six months ended March 31 1990 (Note 10)
Revenue				
Grant revenue				
Ministry of Education (Note 8)		$ 2,285,236		$ 1,890,955
Ministry of Education, Native Education		142,000		250,000
Resources Branch		2,000		250,000
School District Grant		134,329		-
Total grant revenue		2,563,565		2,390,955
Other revenue				
Information services		6,400		-
Registration fees		5,240		-
Investment - interest		285,692		65,130
Donations (Note 6)		195,707		138,370
Miscellaneous revenues		7		100
Total other revenue		493,046		203,600
Total revenue		3,056,611		2,594,555
Expenses				
Staff salaries and benefits		375,258		107,756
Seconded and contract salaries and benefits		476,464		88,778
Travel		276,003		84,961
Professional services		496,935		128,245
Operating expenses				
Data and word processing production	$ 93,266		$ 15,316	
Office	78,422		17,491	
Bad debts	100		-	
Advertising	5,826		6,951	
Printing	30,588		9,939	
Subscription and publication acquisition	8,250		-	
Programming services	-		2,258	
		216,452		51,955
Asset acquisitions		511,364		194,454
Building occupancy				
Office lease	60,207		-	
Rental for meetings	57,631		16,394	
Leasehold improvements	630		5,028	
		118,468		21,422
Balance, carried forward		$ 2,470,944		$ 677,571

The Education Technology Centre of British Columbia

Statement of Revenue and Expenditures and Surplus Page 2

	Year ended March 31 1991	Six months ended March 31 1990 (Note 10)
Balance, brought forward	$ 2,470,944	$ 677,571
Grants (Note 9)	837,904	15,000
Total expense	3,308,848	692,571
Excess (deficiency) of revenue over expenses	(252,237)	1,901,984
Surplus, beginning of period	1,901,984	-
Surplus, end of period	$ 1,649,747	$ 1,901,984

The Education Technology Centre of British Columbia

Statement of Changes in Financial Position

	Year ended March 31 1991	Six months ended March 31 1990
Funds provided by (used in) operating activities		
Excess (deficiency) of revenue over expenses	$ (252,237)	$ 1,901,984
Non-cash operating items		
Grants receivable	47,420	(111,819)
Prepaid expenses	(103,982)	(6,000)
Accounts payable and accrued liabilities	121,427	96,929
Vacation payable	11,063	-
GST payable	784	-
Unearned revenue	4,800	-
	(170,725)	1,881,094
Funds provided by (used in) investing activities		
Fixed assets	-	(1)
Prepaid rent	(514,764)	(171,809)
Deferred revenue	514,764	171,809
	-	(1)
Increase (decrease) in funds	(170,725)	1,881,093
Funds, beginning of period	1,881,093	-
Funds, end of period	$ 1,710,368	$ 1,881,093
Funds represented by		
Petty cash	$ 500	$ 251
Due from University of Victoria	1,709,868	1,880,842
	$ 1,710,368	$ 1,881,093

The Education Technology Centre of British Columbia

Notes to the Financial Statements

March 31, 1991

1. Education Technology Centre of British Columbia ("ETC")

Purpose
ETC is a research and training centre whose purpose is to promote effective use of computer technology in British Columbia schools (K-12). ETC provides leadership in the following areas:

- Inservice programs
- Research and development
- Telecommunications

Mission
ETC's mission is to explore the uses of technology that will help personalize learning and that will assist learners to achieve their potential.

2. Incorporation

ETC was incorporated October 24, 1989 under the Society Act, Province of British Columbia.

3. Significant accounting policies

ETC's financial statements are prepared in accordance with generally accepted accounting principles for non-profit organizations (Section 4230).

4. Due from University of Victoria

The University of Victoria holds grants and other funds on behalf of ETC. The funds earn interest at prime minus 2.5% on the closing monthly balances.

5. Prepaid office lease and deferred revenue

Pursuant to an agreement with the University of Victoria and Dunsmuir Lodge, ETC has agreed to advance funds to a total of $712,552 to complete the construction and renovation of premises owned by the University of Victoria in return for a 16 year prepaid triple net lease of the premises. The total cost of construction has been deferred as prepaid lease. The related funding of $712,552 received from the Ministry of Education has been reported as deferred revenue. The prepaid rent and deferred revenue will be amortized on a straight-line basis over 16 years from completion of construction. Construction was considered to be substantially completed in August, 1990.

6. Fixed assets (Schedule 1)

It is the policy of ETC to expense fixed assets and capital leases in the year of acquisition or donation.

The Education Technology Centre of British Columbia

Notes to the Financial Statements

March 31, 1991

6. Fixed assets (Schedule 1) (continued)

Donated equipment and services (Schedule 1)
It is the policy of ETC to record donated equipment and services at estimated fair market value.

7. Unearned revenues

It is the policy of ETC to realize revenue when earned regardless of when payment for services is received. Revenue of $4,800 for AT&T information services to be delivered April to May, 1991 has been deferred as unearned revenue at March 31, 1991.

8. Ministry of Education Grant Revenue

The sum of $2,800,000 was granted to ETC for 1990/91 operations. The amount of $540,743 was deferred for the 1990/91 fiscal period related to the prepaid lease (Note 5).

9. Grants

Research grants
It is the policy of ETC to expense research grants as they are paid out due to the nature of the administration of granted funds.

Fellowship grants
It is the policy of ETC to amortize grants for ETC fellowships over the length of the fellowship period.

Equipment grants
It is the policy of ETC to expense granted equipment and furniture F.O.B. ETC.

Development grants
It is the policy of ETC to expense grants for development as they are paid out.

10. Comparative figures

Certain 1990 figures have been reclassified to conform with the 1991 presentation.

The Education Technology Centre of British Columbia

Schedule 1

Schedule of Purchased and Donated Fixed Assets

March 31, 1991

Fixed assets

During the year, The Education Technology Centre of British Columbia acquired and expensed fixed assets as follows:

Purchased	
Data and word processing hardware and software	$ 120,453
Demo and instructional hardware and software	88,107
Office furniture and equipment	115,952
	324,512
Donated	
Apple Canada	
Demo and instructional hardware	16,252
Office equipment	168,590
IBM Canada	
Office equipment	2,010
	186,852
	$ 511,364

Donations other than fixed assets

IBM Canada donated equipment with a fair market value of $7,632 which was subsequently directed to School District No. 87.

Commodore Business Machines Ltd. donated the use of equipment on a long-term basis. This donation was expensed in accordance with The Education Technology Centre of British Columbia's policy for capital leases.

The Education Technology Centre of British Columbia

Schedule 2

Schedule of Divisional Expenses

For the Year Ended March 31, 1991

	Administration	Telecommunications	Inservice	Research and Development	Total
Staff salaries and benefits	$ 375,258	$	$	$	$ 375,258
Seconded salaries and benefits	230,598	34,676	79,625	131,565	476,464
Travel	95,954	44,148	72,629	63,272	276,003
Professional services	106,097	117,696	95,887	177,255	496,935
Operating expenses					
Data and word processing	27,279	65,228		759	93,266
Office	49,049	24,022	3,560	1,791	78,422
Bad debts	100				100
Advertising	5,826				5,826
Printing	15,947	2,051	12,590		30,588
Subscription and publication acquisitions	7,424	6	6	814	8,250
Asset acquisitions	419,891	51,232	11,454	28,787	511,364
Building occupancy					
Office lease	60,207				60,207
Rental for meetings	4,655	11,404	24,943	16,629	57,631
Leasehold improvements	630				630
Grants		45,770	271,668	520,466	837,904
	$1,398,915	$ 396,233	$ 572,362	$ 941,338	$ 3,308,848

W.L.C. Developments Ltd.

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Shareholder of W.L.C. Developments Ltd.:

I have audited the consolidated balance sheet of W.L.C. Developments Ltd. as at March 31, 1991 and the consolidated statements of earnings and deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Company as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the *Company Act* of British Columbia, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 10, 1991

W.L.C. DEVELOPMENTS LTD.
CONSOLIDATED BALANCE SHEET
AS AT MARCH 31, 1991

	1991	1990
ASSETS		
Cash	$ 94,922	$ 645,212
Short-term deposits	2,773,512	4,936,865
Accounts receivable	44,740	26,932
Property held for sale (Note 3)	18,023,317	16,231,151
Furniture and equipment	1,685	2,667
	$20,938,176	$21,842,827
LIABILITIES		
Accounts payable and accrued liabilities	$ 3,995,361	$ 5,181,384
SHAREHOLDER'S EQUITY (Note 5)		
Share capital Authorized - 10,000 common shares without par value		
Issued - 1 common share	1	1
Contributed surplus (Note 4)	24,685,385	24,685,385
Deficit	(7,742,571)	(8,023,943)
	16,942,815	16,661,443
	$20,938,176	$21,842,827

COMMITMENTS (Note 5)

APPROVED BY THE BOARD:

Director

Director

W.L.C. DEVELOPMENTS LTD.

CONSOLIDATED STATEMENT OF EARNINGS AND DEFICIT

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
REVENUES		
Land and project sales	$ 74,691	$ 19,383,819
Interest	591,408	396,394
Other	-	6,651
	666,099	19,786,864
EXPENSES		
Cost of land sales	51,618	1,617,211
Professional services	66,906	410,760
Marketing	4,789	43,763
Administration	60,404	35,258
Taxes and licences	200,050	201,500
Bad debts	-	7,260
Depreciation	960	238
	384,727	2,315,990
EARNINGS FOR THE YEAR	281,372	17,470,874
DEFICIT - BEGINNING OF YEAR	(8,023,943)	(29,452,693)
Transfer from appraisal increase credits	-	3,957,876
DEFICIT - END OF YEAR	$ (7,742,571)	$ (8,023,943)

W.L.C. DEVELOPMENTS LTD.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
CASH PROVIDED FROM (USED FOR)		
OPERATING ACTIVITIES		
Earnings for the year	$ 281,372	$17,470,874
Depreciation	960	238
	282,332	17,471,112
Property held for sale	(1,792,166)	(4,927,545)
Accounts receivable	(17,808)	(14,517)
Furniture and equipment	22	335
Accounts payable and accrued liabilities	(1,186,023)	5,051,927
	(2,713,643)	17,581,312
FINANCING ACTIVITIES		
Due to parent	-	(11,999,235)
Contributed surplus	-	18,061,262
Forgiveness of inter-company debt	-	(18,061,262)
	-	(11,999,235)
(DECREASE) INCREASE IN CASH AND SHORT-TERM DEPOSITS	(2,713,643)	5,582,077
CASH AND SHORT-TERM DEPOSITS - BEGINNING OF YEAR	5,582,077	-
CASH AND SHORT-TERM DEPOSITS - END OF YEAR	$ 2,868,434	$ 5,582,077

W.L.C. DEVELOPMENTS LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

1. THE COMPANY

W.L.C. Developments Ltd. (the "Company") was incorporated under the *Company Act* of British Columbia on January 5, 1983, and is wholly-owned by the Province of British Columbia.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Consolidated Financial Statements

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries:

Whistler Golf Ltd.
Whistler Conference Centre Inc.

The subsidiaries did not carry on any business, and were wound up during the year.

(b) Property Held for Sale

Land and improvements are recorded at the lower of cost and estimated net realizable value. The Company capitalizes all direct acquisition, construction, and development costs relating to land and improvements, and the applicable portion of general and administrative expenses and financing costs.

(c) Depreciation

Depreciation of furniture and equipment is provided on a straight-line basis over three years.

(d) Accounting for Land Sales

Revenue from land sales is recognized when all material requirements related to the transaction have been met and cash or appropriate security equal to at least 10% of the total proceeds has been received.

W.L.C. DEVELOPMENTS LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

3. PROPERTY HELD FOR SALE

Under the School Relocation Agreement, entered into in November 1989, between the Company, British Columbia Enterprise Corporation, the Ministry of Lands and Parks (formerly known as the Ministry of Crown Lands) and the Ministry of Education, the Company has committed to fund the cost to relocate a school facility in return for certain land and amendments to the Village Expansion Official Community Plan and the zoning bylaws.

To March 31, 1991 relocation costs of $5.3 million (March 31, 1990 - $5.1 million) have been recorded in the accounts as land and improvements. The unexpended portion of the estimated relocation costs is included in accounts payable and accrued liabilities. General and administrative costs capitalized during the year were $144,523 (1990 - $nil).

4. CONTRIBUTED SURPLUS	1991	1990
Balance - beginning of year	$24,685,385	$ 6,624,123
Forgiveness of debt due to British Columbia Enterprise Corporation, a former parent company	-	18,061,262
Balance - end of year	$24,685,385	$24,685,385

5. COMMITMENTS

(a) Blackcomb Skiing Enterprises Ltd. (Blackcomb) has options to purchase certain properties held for sale. The options expire in February 2014, but under certain conditions may expire in 2004, in which event Blackcomb has a right of first refusal to 2014.

(b) Subsequent to March 31, 1991, the Company entered into a number of contracts and commitments for approximately $10.4 million relating to the development and servicing of its lands over the next six years.

6. RELATED PARTY TRANSACTIONS

The Company uses office accommodation provided to it by the Province of British Columbia at no charge. The estimated cost of providing office accommodation for the year was $15,000.

7. TAXES

As the Company is owned by the Province of British Columbia, it is not subject to federal or provincial income taxes. The Company is not exempted from Goods and Services Tax.

178561 B. C. Ltd.

(Formerly Pacific Coach Lines Limited)

178561 B. C. LTD.

(formerly Pacific Coach Lines Limited)

1990/91 FINANCIAL STATEMENTS

178561 B.C. LTD.
BALANCE SHEET
(PREPARED WITHOUT AUDIT)

	MARCH 31	
	1991	1990
ASSETS:		
CURRENT ASSETS:		
Cash	$ 9,085	$ 9,180
Accounts Receivable	0	90
Pension Overpayment Recoverable	$ 33,376	$ 33,376
	$ 42,461	$ 42,646
LIABILITIES:		
CURRENT LIABILITIES:		
Accounts Payable and Accrued Liabilities	$ -	$ -
	-	-
SHAREHOLDER'S EQUITY		
SHARE CAPITAL:		
AUTHORIZED - 10,000 common shares of $ par value		
ISSUED - 2 common shares	$ 2	$ 2
CONTRIBUTED SURPLUS	2,491,366	2,491,366
CONTRIBUTION TO THE PROVINCE OF BRITISH COLUMBIA	(1,225,000)	(1,225,000)
DEFICIT	(1,223,907)	(1,223,722)
	$ 42,461	$ 42,646
	$ 42,461	$ 42,646

President

178561 B.C. LTD.
STATEMENT OF OPERATIONS AND DEFICIT
(PREPARED WITHOUT AUDIT)

	YEAR ENDED MARCH 31	
	1991	1990
REVENUE:		
Rental and Sundry Revenue	$ -	$ -
Interest on Short Term Deposits	-	952
	$ -	$ 952
EXPENSES:		
Professional Fees	$ 185	$ 223
Other Operating Expenses	-	-
Depreciation		
	$ 185	$ 223
INCOME (LOSS) BEFORE EXTRAORDINARY ITEMS	$ (185)	$ 729
CORRECTION OF PRIOR YEAR'S INCOME	-	-
EXTRAORDINARY INCOME (EXPENSE) RELATING TO PRIVATIZATION:	-	-
INCOME (LOSS) FOR YEAR	$ (185)	$ 729
DEFICIT, BEGINNING OF YEAR	(1,223,722)	(1,224,451)
DEFICIT, END OF YEAR	$(1,223,907)	$ (1,223,722)

Trust Funds Financial Statements

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Summary of the Financial Position of Trust Funds Held and Administered

(Unaudited)

	In Thousands			
	Balance Sheet[1]			Previous Year Fund Balances
	Assets	Liabilities	Fund Balances	
Superannuation, Pension and Long-Term Disability Funds	$	$	$	$
Public Service Superannuation Fund[2,3]	4,067,188	3,284	4,063,904	3,449,736
Members of the Legislative Assembly Superannuation Account[2,3]	3,411	343	3,068	2,388
Municipal Superannuation Fund[2,3]	4,230,179	5,093	4,225,086	3,712,324
Teachers' Pension Fund[2,3]	3,223,570	40,663	3,182,907	2,828,498
College Pension Fund[2,3]	282,843	132	282,711	248,153
B.C Rail Ltd. Pension Fund[2,3]	235,762	2,203	233,559	220,177
British Columbia Hydro and Power Authority Pension Fund[2]	884,457	1,324	883,133	828,011
Long Term Disability Fund[3]	80,670	2,586	78,084	69,619
Subtotals	**13,008,080**	**55,628**	**12,952,452**	**11,358,906**
Sinking Funds[4]				
British Columbia Building Corporation	92,632		92,632	78,747
British Columbia Educational Institutions Capital Financing Authority	139,043	21	139,022	115,389
British Columbia Hydro and Power Authority	2,336,727	124	2,336,603	2,131,326
British Columbia Railway Company	619,305	850	618,455	608,406
British Columbia Regional Hospital Districts Financing Authority	430,797	40	430,757	384,968
British Columbia School Districts Capital Financing Authority	738,742	11,898	726,844	725,077
Greater Vancouver Sewage and Drainage District	15,554	4	15,550	13,284
Province of British Columbia	896,194	7,859	888,335	308,177
Province of British Columbia–Fiscal Agency borrowings	176,336	23	176,313	118,638
Other	43,599	2	43,597	31,669
Subtotals	**5,488,929**	**20,821**	**5,468,108**	**4,515,681**
Investment Funds of Crown Corporations and Agencies[4]				
British Columbia Enterprise Corporation Trust	853		853	15,678
British Columbia Trade Development	5,717	2	5,715	2,945
British Columbia Ferry Corporation Trust	45,287		45,287	98,450
British Columbia Health Care Research Foundation	12,384	4	12,380	8,158
British Columbia Mental Health	4,852		4,852	2,402
British Columbia Heritage Trust	3,704	2	3,702	3,430
British Columbia Housing and Employment Development Financing Authority Trust	1,659		1,659	1,592
British Columbia Hydro and Power Authority Trust	192,659	4	192,655	282,627
British Columbia Lottery Corporation Trust	44,977		44,977	41,495
B.C. Steamship Trust	2,796		2,796	2,464
British Columbia Railway Company Trust	2,132	3	2,129	25,578
British Columbia Transit Trust	47,949		47,949	46,244
Crown Counsel Trust	1,622	1	1,621	1,432
Hospital Certified Interest	6,119		6,119	5,416
Provincial Capital Commission	3,840		3,840	2,752
Commonwealth Games Society	2,103	1	2,102	1,230
Downtown Revitalization	8,806	3	8,803	7,478
Credit Union Deposit Insurance Corporation of British Columbia	122,086	10,272	111,814	88,635
British Columbia Systems Corporation Trust	3,239		3,239	
Other	41,309	7	41,302	28,454
Subtotals	**554,093**	**10,299**	**543,794**	**666,460**
Workers' Compensation Board of British Columbia[4]	**3,662,630**	**20,874**	**3,641,756**	**3,377,420**

Summary of the Financial Position of Trust Funds Held and Administered—Continued

(Unaudited)

	In Thousands			
	Balance Sheet[1]			
	Assets	Liabilities	Fund Balances	Previous Year Fund Balances
Other Trust Funds[4]	$	$	$	$
Public Trustee and Official Administrators	358,998	5,001	353,997	311,972
Crop Insurance Fund	9,433	20,029	(10,596)	(10,756)
Land Registry Assurance Fund	914		914	960
Supreme and County Court Rules	96,507	4,959	91,548	85,523
Other Trust Deposits	62,471		62,471	69,604
Subtotals	**528,323**	**29,989**	**498,334**	**457,303**
Grand Totals	**23,242,055**	**137,611**	**23,104,444**	**20,375,770**

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[1] Totals are shown only to give the reader an idea of the size and scope of the trust funds held and administered by the province on a collective basis.

[2] The figures for the superannuation and pension funds are taken from the latest audited financial statements included in this section, which do not all have the same fiscal year end.

[3] Previous year's fund balances have been restated to conform to the current year's presentation.

[4] The figures for these funds are mainly taken from the records of the province as at March 31, 1991, and therefore may differ from the figures in the financial statements of the applicable Crown Corporations and Agencies contained in Section E.

British Columbia Hydro and Power Authority Pension Fund

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee:

I have audited the statement of financial position of the British Columbia Hydro and Power Authority Pension Fund as at December 31, 1990 and the statement of changes in fund balance for the year then ended. These financial statements are the responsibility of the Superannuation Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1990 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 21, 1991

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1990

	1990	1989
	($ Thousands)	
ASSETS		
Cash	$ 310	$ 1,064
Contributions receivable	17,264	4,712
Accrued interest	13,059	13,041
Investments (Note 3)	850,280	810,080
Deferred losses less gains on sale of investments (Note 4)	3,544	(150)
	$ 884,457	$ 828,747
LIABILITIES		
Accounts payable and accrued liabilities	$ 1,324	$ 736
FUND BALANCE (Note 5)		
Pension Account	311,537	320,142
Employer Compulsory Contributions Account	-	175,005
Employee Compulsory Contributions Account	193,452	178,293
Additional Voluntary Contributions Account	568	568
Reserve Account	-	10,666
Balance of Fund Account	203,182	-
Index Pension Account	95,268	82,961
Index Reserve Account	79,103	60,353
Unclaimed Monies Account	23	23
	883,133	828,011
	$ 884,457	$ 828,747

The nine accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Superannuation Commissioner, Trustee

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1990

($ Thousands)

	Pension Account	Employee Contri-butions Account	Voluntary Contri-butions Account	Employer Contri-butions Account	Reserve Account	Balance of Fund Account	Index Pension Account	Index Reserve Account	Unclaimed Monies Account	Totals 1990	Totals 1989
FUND BALANCE INCREASED BY											
Contributions	$ -	$ 8,708	$ 7	$ -	$ -	$ 9,468	$ -	$ 3,794	$ -	$ 21,977	$ 20,621
Reinstatements	-	326	-	-	-	-	-	3	-	329	225
Clause 12 contributions	-	-	-	-	-	2	-	-	-	2	5
Special deficiency receipts (Note 6)	-	-	-	-	-	2,296	-	895	-	3,191	4,255
BC Transit indexing receipts (Note 7)	-	-	-	-	-	(534)	1,187	-	-	653	613
Privatizations (Note 8)	-	-	-	-	-	2,611	-	9,917	-	12,528	13,962
Transfers from other funds	-	84	-	-	-	92	-	37	-	213	-
Income from investments	22,837	16,040	45	-	-	34,216	6,442	5,335	-	84,915	82,028
TOTAL INCREASE	22,837	25,158	52	-	-	48,151	7,629	19,981		123,808	121,709
FUND BALANCE DECREASED BY											
Basic pension payments	38,815	-	-	-	-	-	-	-	-	38,815	39,452
Index pension payments	-	-	-	-	-	-	14,101	-	-	14,101	12,223
Refunds	-	1,893	50	-	-	-	-	313	-	2,256	4,758
Privatization options (Note 8)	-	5,526	-	-	-	5,597	-	1,634	-	12,757	42,777
Transfers to other funds	-	2	-	-	-	3	-	-	-	5	-
Administration and investment fees	-	-	-	-	-	752	-	-	-	752	658
TOTAL DECREASE	38,815	7,421	50	-	-	6,352	14,101	1,947	-	68,686	99,868
NET INCREASE (DECREASE) BEFORE TRANSFERS	(15,978)	17,737	2	-	-	41,799	(6,472)	18,034	-	55,122	21,841
ACCOUNT TRANSFERS (Note 9)	7,373	(2,578)	(2)	(175,005)	(10,666)	161,383	18,779	(716)	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	(8,605)	15,159	-	(175,005)	(10,666)	203,182	12,307	18,750	-	55,122	21,841
FUND BALANCE AT BEGINNING OF YEAR	320,142	178,293	568	175,005	10,666	-	82,961	60,353	23	828,011	806,170
FUND BALANCE AT END OF YEAR	$ 311,537	$ 193,452	$ 568	$ - (Note 5)	$ - (Note 5)	$ 203,182 (Note 5)	$ 95,268	$ 79,103	$ 23	$ 883,133	$ 828,011

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

STATEMENT OF ACCOUNT TRANSFERS

FOR THE YEAR ENDED DECEMBER 31, 1990

($ Thousands)

	Pension Account	Employee Contributions Account	Voluntary Contributions Account	Employer Contributions Account	Reserve Account	Balance of Fund Account	Index Pension Account	Index Reserve Account	Unclaimed Monies Account	Totals	
										1990	1989
Capitalized value of new pensions	$ 7,373	$ (2,580)	$ -	$ -	$ -	$ (4,793)	$ -	$ -	$ -	$ -	$ -
Excess interest	-	-	-	-	-	(11,143)	-	11,143	-	-	-
Capitalized value of index increases	-	-	-	-	-	(1,900)	18,779	(16,879)	-	-	-
Account adjustments (Note 5)	-	-	-	(175,005)	(10,666)	185,671	-	-	-	-	-
Other	-	2	(2)	-	-	(6,452)	-	6,452	-	-	-
	$ 7,373	$ (2,578)	$ (2)	$ (175,005)	$ (10,666)	$ 161,383	$ 18,779	$ 716	$ -	$ -	$ -

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1990

1. DESCRIPTION OF THE BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION PLAN

The following description of the British Columbia Hydro and Power Authority Pension Plan (the Plan) is provided for general information only. For more complete information, reference should be made to the Plan.

a) General

The Plan is a contributory defined benefit pension plan open to all regular employees of the British Columbia Hydro and Power Authority (B.C. Hydro).

b) Contributions

Effective October 1, 1990 B.C. Hydro increased its contributions to 7.05% from 5.15% of the members' plan earnings. Members continue to contribute at 5.15% of the members' plan earnings. Each also contributes 1.10% of members' plan earnings to the Index Reserve Account to provide for index pension payments.

c) Retirement Benefits

Members who are at least age 50, have at least 10 years of service and the sum of their age and service is at least 65, may elect to receive an immediate pension, or to delay receiving a pension. Delayed pensions may start any time after age 55, subject to reductions of 5% per year for service and age shortfalls. Members who are age 60, or 55 with a minimum of 35 years of service, are eligible for an immediate, unreduced pension.

The Plan provides a pension of 2% of the best five year average Plan earnings of a member for each year of contributory service up to a maximum of 35 years.

Increases in the index pension payments are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. These increases will be limited to a lesser amount if the funds in the Index Reserve Account are insufficient to provide the full amount of the increase in the CPI. As there were sufficient funds available at January 1, 1990, a full CPI increase of 5.241% (1989 - 4.092%) to the basic lifetime portion of the pension payments in force was provided. Sufficient funds are also available to provide a full CPI increase of 4.250% effective January 1, 1991.

d) Termination Benefits

A terminating member may choose between leaving accumulated contributions on deposit obtaining a refund, or transferring 1.5 times the accumulated contributions plus interest or the value of the pension, whichever is greater, to a Locked in Registered Retirement Savings Plan or another employer's pension plan, providing the terminating member is not eligible for a pension. The refund includes prescribed interest on the member's contributions. Members who have completed at least 5 years service and who leave service after September 30, 1990 are entitled to a deferred indexed pension provided that members leave their contributions in the Plan. That pension may be payable as early as age 55 subject to the Plan's early retirement provisions. Indexing over the period that the pension is deferred will be added to the amount of pension benefit.

e) Other Benefits

Disability and survivor benefits are available under the Plan.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1990

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at December 31, 1990 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the Plan are described in Note 6 below.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(iii) Long-term bonds and notes are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the bonds and notes.

(iv) Equities are carried at cost.

c) Deferred Losses and Gains on Sale of Investments

Gains and losses on disposal of long-term bonds and notes are deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is included in income from investments.

3. INVESTMENTS

The value of investments held at the end of the year was as follows:

	Book Value		Market Value	
	1990	1989	1990	1989
	($ Thousands)			
Short-term investments	$ 6,491	$ 6,128	$ 6,491	$ 6,128
Units in Province of of British Columbia Pooled Investment Portfolios	272,338	220,979	272,649	220,426
Long-term bonds and notes	518,387	534,245	508,603	530,734
Equities	53,064	48,728	48,575	52,811
	$850,280	$810,080	$836,318	$810,099

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1990

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1990	1989
	($ Thousands)	
Balance at beginning of year	$ (150)	$(649)
Net losses on sale of investments	4,517	555
	4,367	(94)
Amortization for the year	823	56
Balance at end of year	$ 3,544	$(150)

5. CHANGES IN FUND BALANCE ACCOUNTS

Order in Council No. 1918 effective December 12, 1990 amended the British Columbia Hydro and Power Authority Pension Plan by establishing the Balance of Fund Account and deleting the Employer Compulsory Contributions Account and the Reserve Account. The balances in the latter two accounts were transferred to the Balance of Fund Account.

6. ACTUARIAL VALUATION

According to the Plan an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least every three years. The last full valuation was completed for the year ended December 31, 1988. Actuarial report updates are obtained for years between full valuations.

The December 31, 1988 actuarial valuation, using the accrued benefit actuarial cost method, indicates a funding excess of $28,800,000 (1987 - $11,900,000). B.C. Hydro made special payments to the Fund in 1990 totalling $3,191,436 (1989 - $4,255,248) to fund past deficits and Plan improvements which arose prior to 1982. These payments were discontinued effective October 1, 1990.

The funding improvement is primarily attributed to experience gains, integration of the former plans, B.C. Hydro special payments and account transfers recommended by the Actuary, offset by losses due to Plan improvements with respect to early retirement.

7. BRITISH COLUMBIA TRANSIT INDEXING RECEIPTS

Urban passenger transportation services were transferred from B.C. Hydro to British Columbia Transit (formerly Metro Transit Operating Company) as of April 1, 1980. As part of the settlement, British Columbia Transit transfers cash to the Fund to cover the cost of index pension payments made to former urban passenger transportation services contributors granted pensions after separation and paid by the Fund.

8. PRIVATIZATIONS

As a result of the sale of the gas and rail businesses of B.C. Hydro in 1988, certain pension options were made available to employees who were transferred from B.C. Hydro. During the year, payments relating to these options amounted to $12,756,683 (1989 - $42,776,708). In addition to these pension options, the privatized employees were allowed to remain in the Plan as contributors for a period of approximately one year subsequent to the effective dates of transfers.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1990

8. PRIVATIZATIONS (Continued)

The Actuary's preliminary estimate of the amount required to fund these pension options was $48,500,000. This funding will be paid from the $50,000,000 which was received from the sale of these businesses and which was put into trust with the Minister of Finance and Corporate Relations. On the Actuary's recommendation, a final payment of $12,528,200 (1989 - $13,962,000), for a total amount of $41,490,000, has been transferred into the Fund. The balance of $8,510,000 (1989 - $21,038,000) plus interest will be released to the Minister of Finance and Corporate Relations.

9. ACCOUNT TRANSFERS

a) Capitalized Value of New Pensions

When a member goes on pension, the member's and B.C. Hydro's contributions plus interest are transferred from the Employee Compulsory Contributions Account and the Balance of Fund Account to the Pension Account. The capitalized value of new pensions granted was $7,372,918 (1989 - $10,675,268).

b) Excess Interest

Excess interest is the income that is earned on investments held in the Fund in respect of the amount committed to the payment of basic and index pensions and which is in excess of the income calculated using the interest rate assumed by the Actuary. The excess interest transferred from the Balance of Fund Account to the Index Reserve Account was $11,143,452 (1989 - $8,473,461).

c) Capitalized Value of Index Increases

At the beginning of the year, $18,778,651 (1989 - $13,225,721), being the capitalized value of the 1990 index increases, was transferred from the Balance of Fund Account to the Index Pension Account. At the end of the year, $16,878,386 (1989 - $18,778,651), being the capitalized value of the 1991 index increases, was transferred from the Index Reserve Account to the Balance of Fund Account.

BC Rail Ltd. Pension Fund

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Directors, BC Rail Ltd., and

To the Superannuation Commissioner, Trustee:

I have audited the statement of net assets available for benefits of the BC Rail Ltd. Pension Fund as at December 31, 1990 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Superannuation Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1990 and the changes in the net assets available for benefits for the year then ended in accordance with the accounting principles described in note 2 to the financial statements.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
July 11, 1991

BC RAIL LTD. PENSION FUND
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
(Dollars in Thousands)

December 31	1990	1989
ASSETS		
Investments (Notes 2, 3 & 4)		
Units in Province of British Columbia Pooled Investment Portfolios	$ 62,383	$ 65,529
Long-term investments	122,148	151,310
Units in Province of British Columbia Pooled Equity Portfolios	48,261	-
	232,792	216,839
Receivables		
Members' contributions	7	10
Employer's contributions	39	33
Accrued interest and dividends	2,845	3,368
	2,891	3,411
Cash	79	19
Total Assets	235,762	220,269
LIABILITIES		
Accounts payable and accrued expenses	214	92
Due to brokers	1,989	-
Total liabilities	2,203	92
NET ASSETS AVAILABLE FOR BENEFITS	$ 233,559	$ 220,177

The six accompanying notes are an integral part of these financial statements.

John W Cook

John W. Cook, F.C.I.A.,
Trustee
Superannuation Commissioner

Victor Barwin, C.A.,
Director, Finance,
Superannuation Commission

BC RAIL LTD. PENSION FUND
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(Dollars in Thousands)

For the years ended December 31	1990	1989
INCREASE IN ASSETS		
Investment income		
Interest	$ 22,817	$ 22,099
Dividends	1,065	-
Gains (losses) on sale of investments	(1,992)	55
	21,890	22,154
Unrealized (depreciation) appreciation during the year	(1,544)	2,170
	20,346	24,324
Contributions (Note 5)		
Members' - current	63	55
- arrears and purchase of service	11	25
- voluntary	37	44
	111	124
Employer's - current	63	55
- arrears and purchase of service	9	23
	72	78
Total increase in assets	20,529	24,526
DECREASE IN ASSETS		
Pension benefits paid	4,928	3,988
Refund of contributions	2,108	1,270
Investment management fees	111	103
Total decrease in assets	7,147	5,361
INCREASE IN NET ASSETS	13,382	19,165
NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR	220,177	201,012
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	$ 233,559	$ 220,177

BC RAIL LTD. PENSION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

1. DESCRIPTION OF THE BC RAIL LTD. PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the plan document.

a) General

The plan is a contributory defined benefit pension plan. All eligible employees are required to enrol.

b) Contributions

Members contribute to the Fund 4.5% of salary up to the Canada Pension Plan earnings ceiling and 6% of salary above that ceiling. No contributions are required after completion of 35 years of pensionable service, or while the member is on an approved long term disability absence. The employer makes contributions on the recommendation of an independent Actuary; however, the employer contribution each month cannot be less than the members' required contributions.

A contribution holiday was initially instituted for the period January 1, 1989 through March 31, 1990 and was subsequently extended to December 31, 1990. Members and the employer each contributed $1 per pay period to the Fund during this holiday period.

c) Retirement Benefits

Members who have either reached age 65, or reached age 60 with at least 25 years of pensionable service, or reached age 55 with at least 30 years of pensionable service, are eligible for unreduced pension benefits. All other retiring members have a reduction formula applied to their pensions.

A member retiring on an unreduced pension receives an annual lifetime pension of 2% of the member's best 5-year average earnings multiplied by years of pensionable service up to a maximum of 35 years or 70% of the member's best 5-year average earnings. At age 65, or date of death, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

Increases to pension payments are provided each January 1st and are related to rates of return of the Fund and the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. Effective January 1, 1990 and each January 1st thereafter, if the average annual rate of return earned on the Fund's investments during the five-year period ended on the preceding September 30th exceeds 5%, pensions will be increased by a percentage equal to either the increase in the CPI or the excess return, whichever is less.

BC RAIL LTD. PENSION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

1. DESCRIPTION OF THE BC RAIL LTD. PENSION PLAN (Continued)

At January 1, 1990, pensioners received a full CPI increase of 5.2% (1989 - 4.1%). A full CPI increase of 4.2% will be provided at January 1, 1991.

Also effective January 1, 1990 an indexing reserve was established. This reserve will be increased in years when the Fund's excess returns are more than that required to provide full inflation adjustments or decreased to "top up" the amount available for indexing in years when the excess returns do not provide full inflation adjustments. After the application of the indexing adjustment of 4.2%, the reserve at January 1, 1991 will be 9.6% (1990 - 9.0%). The actuarial valuation of this reserve as of July 31, 1990 is $5,200,000 (January 1, 1990 - $4,004,000) and is included as an obligation for pension benefits as set out in note 5.

d) Termination Benefits

Terminating members who have completed five or more years of pensionable service may choose to leave contributions on deposit and receive a deferred pension or to obtain a refund of their contributions with interest. Members who have completed less than five years of pensionable service receive a refund with interest.

(e) Pre-Retirement Death Benefits

The beneficiary of a member who dies before retirement receives a lump-sum refund equal to two times the deceased member's contributions with interest.

(f) Post-Retirement Death Benefits

There are no post-retirement death benefits available under the plan unless a member elects at retirement to receive an optional form of pension. The options available are a pension guaranteed for five, ten or fifteen years, or a pension which continues in full or in one-half the full amount to the pensioner's beneficiary in the event of the pensioner's death. The amount of the initial optional pension is an actuarial equivalent of the normal form of pension described in (c) above.

g) Administrative, Actuarial and Medical Plan Expenses

Administrative and actuarial expenses of the Fund are paid by the employer. For the year ended December 31, 1990 this amounted to $260,689 (1989 - $175,479). For ease in administration, the medical premiums for pensioners are paid from the Fund. BC Rail Ltd. then reimburses the amount of the premiums to the Fund. For the year ended December 31, 1990 this amounted to $183,842 (1989 - $157,001).

(h) Income Taxes

The Plan is a Registered Pension Plan as defined in the Income Tax Act (Canada) and is not subject to income taxes.

BC RAIL LTD. PENSION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at December 31, 1990 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

b) Investments

Investments are recorded at current market value, as derived from external market quotations.

c) Recognition of Investment Transactions

i) Investment purchases and sales are accounted for on the trade-date basis.

ii) Discounts and premiums are amortized on a constant yield basis over the terms of the investments.

iii) Realized gains and losses are calculated using adjusted cost and are recognized in the year of disposal. Adjusted cost is the average cost of acquisition adjusted by the amortization of discounts and premiums for long-term investments and by income attributed for units.

iv) The unrealized appreciation or depreciation is the change between the current year's difference between the adjusted cost and market value of investment and last year's difference.

3. CHANGES IN ACCOUNTING POLICIES

Effective this fiscal year, investments are shown at their quoted market value and gains and losses are now recognized as disclosed in Note 2. In previous years, units in the Province of British Columbia Pooled Investment Portfolios were recorded at cost adjusted by income attributed to the units. Long-term investments were recorded at cost adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments. Realized gains and losses on disposal of long-term investments were deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years.

BC RAIL LTD. PENSION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

3. CHANGES IN ACCOUNTING POLICIES (Continued)

These new accounting policies have been applied retroactively in these financial statements and the prior years' results have been restated. The effect of these changes has been as follows:

(a) Income from investments: Increase (decrease)

	$ Thousands
1988 and prior years	$ (3,030)
1989	2,170
1990	(3,514)

(b) Fund balance at the beginning of the year:

	1990	1989
	($ Thousands)	
Fund balance at beginning of year, as previously reported	$ 221,037	$ 204,042
Adjustments for the effect of the changes in accounting policies		
- change to market valuation of current investment portfolio	(636)	(2,804)
- change in timing of recognition of realized gains and losses	(224)	(226)
	(860)	(3,030)
Fund balance at beginning of year, as restated	$ 220,177	$ 201,012

4. INVESTMENTS

a) **Units in Province of British Columbia Pooled Investment Portfolios**

The Province of British Columbia Pooled Investment Portfolios is comprised of securities having terms not exceeding one year. The portfolios consist of Government of Canada treasury bills and notes, securities issued by Provincial governments, Canadian chartered banks and trust companies.

BC RAIL LTD. PENSION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

4. INVESTMENTS (Continued)

b) Long-term Investments

Long-term investments include Federal, Provincial and Municipal issued bonds with initial terms in excess of one year.

c) Units in Province of British Columbia Pooled Equity Portfolios

The Province of British Columbia Pooled Equity Portfolios hold shares in Canadian companies listed on the Toronto Stock Exchange.

BC Rail Ltd. Pension Fund holds units of the equity portfolios. Units are purchased and sold at market value.

5. ACTUARIAL VALUATION

The present value of accrued pension benefits was determined using the projected benefit method pro rated on service and management's best estimate assumptions. An actuarial valuation was made as of July 31, 1990 by William M. Mercer Limited, a firm of consulting actuaries, and was then extrapolated to December 31, 1990. The prior year's figure are based on the results of an actuarial valuation as of January 1, 1990 prepared by the consulting actuaries, The Alexander Group.

The actuarial present value of benefits and the principal components of changes in the actuarial surplus during the period, were as follows:

	December 31, 1990	January 1, 1990
	($ Thousands)	
Actuarial present value of accrued pension benefits at beginning of the year	$ 181,800	$ 161,400
Changes in actuarial assumptions	2,300	(7,700)
Experience gains and losses	(1,200)	(2,900)
Interest accrued on benefits	16,700	19,400
Benefits accrued	12,800	12,800
Benefits paid	(7,000)	(5,300)
Benefits improvement	-	4,100
Actuarial present value of accrued pension benefits at end of the year	$ 205,400	$ 181,800

BC RAIL LTD. PENSION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

5. ACTUARIAL VALUATION (Continued)

The assumptions used in determining the actuarial value of accrued pension benefits were developed by reference to expected long-term market conditions. Significant long-term actuarial assumptions used in the valuation were:

	December 31, 1990	January 1, 1990
Asset rate of return	8.0%	7.0% - 10.0%
Salary escalation rate	6.0% - 7.5%	6.0%

In addition there is a merit and promotion scale which varies by age, starting at 3.3% and declining to -0.7%

For actuarial valuations prepared before July 31, 1990 the actuarial value of net assets available for benefits had been determined at amounts that reflected long-term market trends (consistent with assumptions underlying the valuation of the accrued pension benefits). The valuation is based on a five year moving-average-market method. Under this method the market value is the underlying basis, but gains are averaged over a five year period.

For the December 31, 1990 actuarial valuation, net assets available for benefits are valued at market.

The actuarial values of net assets used in the valuation were:

	December 31, 1990	January 1, 1990
	($ Thousands)	
Market value of net assets available for benefits	$ 235,762	$ 220,200
Market value changes not reflected in actuarial value of net assets	-	(6,500)
Actuarial value of net assets available for benefits	$ 235,762	$ 213,700

6. COMPARATIVE FIGURES

Certain 1989 figures have been reclassified in order to conform with the financial statement presentation adopted in 1990.

College Pension Fund

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner, and

To the Minister of Women's Programs and Government Services
and Minister Responsible for Families,
Province of British Columbia:

I have audited the statement of financial position of the College Pension Fund as at August 31, 1990 and the statement of changes in fund balance for the year then ended. These financial statements are the responsibility of the Superannuation Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at August 31, 1990 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 22, 1991

COLLEGE PENSION FUND

STATEMENT OF FINANCIAL POSITION

AS AT AUGUST 31, 1990

	1990	1989
	($ Thousands)	
ASSETS		
Cash	$ 70	$ 229
Contributions receivable	1,848	1,493
Accrued interest	4,595	4,415
Investments (Notes 3 & 4)	276,330	242,119
	$ 282,843	$ 248,256
LIABILITIES		
Accounts payable and accrued liabilities	$ 132	$ 103
FUND BALANCE		
Basic Account	253,256	222,872
Inflation Adjustment Account	29,455	25,281
	282,711	248,153
	$ 282,843	$ 248,256

The eight accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Superannuation Commissioner, Trustee

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

COLLEGE PENSION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 1990

	Basic Account	Inflation Adjustment Account	Totals	
			1990	1989
		($ Thousands)		
FUND BALANCE INCREASED BY				
Members' contributions				
Current	$ 8,789	$ 800	$ 9,589	$ 7,428
Arrears and purchase of service	93	4	97	75
	8,882	804	9,686	7,503
Employers' contributions				
Current	8,789	800	9,589	7,428
Arrears	109	5	114	119
	8,898	805	9,703	7,547
Transfers from other funds	42	5	47	205
Investments				
Income (Note 5)	23,684	2,811	26,495	22,938
Unrealized (depreciation) appreciation during the year	(5,074)	(140)	(5,214)	4,822
	18,610	2,671	21,281	27,760
TOTAL INCREASE	36,432	4,285	40,717	43,015
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	4,151	-	4,151	3,569
Inflation adjustment supplements	804	-	804	650
	4,955	-	4,955	4,219
Refunds	547	79	626	757
Transfers to other funds	251	16	267	234
Medical Plan premiums	61	-	61	55
Administration and actuarial fees	136	-	136	136
Investment management fees	103	11	114	113
TOTAL DECREASE	6,053	106	6,159	5,514
NET INCREASE BEFORE TRANSFERS	30,379	4,179	34,558	37,501
Account transfers (Note 6)	5	(5)	-	-
NET INCREASE IN FUND BALANCE	30,384	4,174	34,558	37,501
FUND BALANCE AT BEGINNING OF YEAR	222,872	25,281	248,153	210,652
FUND BALANCE AT END OF YEAR	$ 253,256	$ 29,455	$ 282,711	$ 248,153

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 1990

1. DESCRIPTION OF THE COLLEGE PENSION PLAN

The following brief description of the Plan is provided for general information only. For more complete information about the Plan, reference should be made to the Pension (College) Act.

a) General

The Plan is a defined benefit pension plan open to full-time faculty members and senior administrative employees of a British Columbia college or college council and to other college faculty members in British Columbia whose application has been approved by the employer.

b) Contributions

Members and employers each contribute to the Basic Account 5% of pensionable salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 6 1/2% on pensionable salary above that amount. They also each contribute 1/2% of pensionable salary to the Inflation Adjustment Account to provide for the payment of inflation adjustment supplements.

c) Retirement Benefits

Members are eligible for an unreduced pension benefit if they retire at age 55 with a minimum of 35 years contributory service, at age 60 with a minimum of 10 years contributory service or at age 65. A reduced pension is available at age 55 with a minimum of 10 years contributory service and at age 60 with less than 10 years contributory service.

The Plan provides for a pension of 2% of the highest 5-year average annual salary for each year of pensionable service, to a maximum of 35 years. At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

Increases in the inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increase exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1990, a full CPI increase of 5.2% (1989 - 4.1%) to the basic lifetime portion of the contributory superannuation allowances in force was provided. Sufficient funds were also available to provide a full CPI increase of 4.2% effective January 1, 1991.

d) Termination and Portability Benefits

A terminating member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Members who leave contributions in the Fund are entitled to deferred pension benefits. Those members not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the College Pension Plan. New members may also, under portability arrangements, transfer contributions and service from other plans to increase pension benefits under the College Pension Plan.

COLLEGE PENSION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 1990

1. DESCRIPTION OF THE COLLEGE PENSION PLAN (Continued)

e) Other Benefits

Disability and survivor benefits are available under the Plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at August 31, 1990 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the College Pension Plan. The results of the latest actuarial valuation of the Plan are described in Note 7 below.

b) Investments

Investments are shown at their quoted market value.

c) Recognition of investment transactions

i) Investment purchases and sales are accounted for on the trade-date basis.

ii) Realized gains and losses are calculated using adjusted cost and are recognized in the year of disposal. Adjusted cost is the average cost of acquisition adjusted by the amortization of discounts and premiums for long-term investments and by income attributed for units.

iii) Discounts and premiums are amortized on a constant yield basis over the terms of the investments.

iv) The unrealized appreciation or depreciation is the change between the current year's difference between the adjusted cost and market value of investments and last year's difference.

3. CHANGES IN ACCOUNTING POLICIES

Effective this fiscal year, investments are now shown at their quoted market value. In previous years, units in the Province of British Columbia Pooled Investment Portfolios were recorded at cost adjusted by income attributed to the units. Long-term investments were recorded at cost adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments. Realized gains and losses on disposal of long-term investments were deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years and are now recognized in the year of disposal.

These new accounting policies have been applied retroactively in these financial statements and the prior years' results have been restated. The effect of these changes has been as follows:

(a) Income from Investments: Increase (decrease)

	$ Thousands
1988 and prior years	$ (7,124)
1989	4,813
1990	(6,261)

COLLEGE PENSION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 1990

3. CHANGES IN ACCOUNTING POLICIES (Continued)

(b) Fund balance at beginning of the year:

	1990	1989
	($ Thousands)	
Fund balance at beginning of year, as previously reported	$ 250,464	$ 217,776
Adjustments for the effect of the changes in accounting policies		
- change to market valuation of investments	(1,999)	(6,821)
- change in timing of recognition of realized gains and losses	(312)	(303)
	(2,311)	(7,124)
Fund balance at beginning of year, as restated	$ 248,153	$ 210,652

4. INVESTMENTS

	1990		1989	
	Market Value	Adjusted Cost	Market Value	Adjusted Cost
	($ Thousands)			
Units in Province of British Columbia Pooled Investments				
Short-term Funds	$ 101,526	$ 101,430	$ 74,959	$ 75,042
Canadian Equity Index Fund	19,188	20,138	-	-
Long-term bonds	155,616	161,975	167,160	169,076
	$ 276,330	$ 283,543	$ 242,119	$ 244,118

5. INCOME FROM INVESTMENTS

	1990			1989
	Basic Account	Inflation Adjustment Account	Total	Total
	($ Thousands)			
Income from Units in Province of British Columbia Pooled Investments				
Short-term Funds	$ 9,461	$ 1,051	$ 10,512	$ 8,570
Canadian Equity Index Fund	138	-	138	-
Interest Income	15,247	1,744	16,991	14,436
Net realized (losses) gains during the year	(1,162)	16	(1,146)	(68)
	$ 23,684	$ 2,811	$ 26,495	$ 22,938

COLLEGE PENSION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 1990

6. ACCOUNT TRANSFERS

	1990		1989	
	Basic Account	Inflation Adjustment Account	Basic Account	Inflation Adjustment Account
Capitalized value of				
Inflation adjustment supplements granted	$ 1,879	$ (1,879)	$ 1,340	$ (1,340)
Indexing of highest average salary for deferred pensions granted	81	(81)	120	(120)
Excess interest	(1,951)	1,951	(1,209)	1,209
Other	(4)	4	(13)	13
	$ 5	$ (5)	$ 238	$ (238)

The excess interest is the income that is earned on assets held in the Basic Account in respect of pensions being paid, and that is in excess of income calculated using the interest rate assumed by the Actuary.

7. ACTUARIAL VALUATION

According to the Pension (College) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary upon request by the Superannuation Commissioner. The most recent valuation carried out as at August 31, 1988 indicated an unfunded liability in respect of basic pension benefits of $29,814,000 as of August 31, 1988, compared to $60,891,000 as of August 31, 1985, the date of the previous valuation. The unfunded liability decreased as result of net experience gains on actuarial assumptions, the 1% increase in the combined statutory employer and member Basic Account contribution rate and net changes in actuarial assumptions. These decreases were partly offset by interest on the unfunded liability.

The Actuary recommends that the statutory Basic Account contribution rates be increased from their current combined maximum rate of 13% of total salaries to a combined maximum rate of at least 15.14% of total salaries. The contribution level recommended by the Actuary was determined under a "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future member contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls.

8. COMPARATIVE FIGURES

Certain 1989 figures have been reclassified in order to conform with the financial statement presentation adopted in 1990.

Members of the Legislative Assembly Superannuation Account

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee,

To the Minister of Women's Programs and Government Services
and Minister Responsible for Families, Province of British Columbia, and

To the Minister of Finance and Corporate Relations, Province of British Columbia:

I have audited the statement of financial position of the Members of the Legislative Assembly Superannuation Account, an account in the Ministry of Finance and Corporate Relations, as at March 31, 1991 and the statement of changes in account balance for the year then ended. These financial statements are the responsibility of the Superannuation Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at March 31, 1991 and the changes in the account balance for the year then ended in accordance with the accounting principles described in note 3 to the financial statements.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
September 24, 1991

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1991

	1991	1990
	($ Thousands)	
ASSETS		
Cash	$ 114	$ 68
Due from Province of British Columbia (Note 7)	-	626
Contributions receivable	137	50
Accrued interest	18	108
Investments (Notes 4 & 5)	3,142	2,638
	$ 3,411	$ 3,490
LIABILITIES		
Due to Public Service Superannuation Fund (Note 7)	$ 343	$ 1,102
ACCOUNT BALANCE	3,068	2,388
	$ 3,411	$ 3,490

The nine accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.
Superannuation Commissioner

Victor B

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF CHANGES IN ACCOUNT BALANCE

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990
	($ Thousands)	
ACCOUNT BALANCE INCREASED BY		
Members of the Legislative Assembly contributions		
Current	$ 166	$ 93
Past Service (Note 2)	157	-
	323	93
Province of British Columbia contributions		
Current	166	93
Past Service (Note 2)	157	-
Terminal funding on allowances granted (Note 7)	-	626
	323	719
Investments		
Income (Note 6)	312	319
Unrealized appreciation (depreciation) during the year	119	(17)
	431	302
	1,077	1,114
ACCOUNT BALANCE DECREASED BY		
Transfers to the Public Service Superannuation Fund (Note 7)	397	1,118
NET INCREASE (DECREASE) IN ACCOUNT BALANCE	680	(4)
ACCOUNT BALANCE AT BEGINNING OF YEAR	2,388	2,392
ACCOUNT BALANCE AT END OF YEAR	$ 3,068	$ 2,388

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

1. THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Under Part 2 of the Legislative Assembly Allowances and Pension Act, the Members of the Legislative Assembly Superannuation Account is an account in the Ministry of Finance and Corporate Relations of the Province of British Columbia.

The Account receives contributions from the Province as the employer and from participating members who are elected Members of the Legislative Assembly.

When a member is granted a superannuation allowance, the amount required to finance his or her future contributory pension benefits is transferred to the Public Service Superannuation Fund and monthly contributory allowances are paid from that Fund. The Province provides terminal funding if the amounts available in the Account are less than the capitalized value of allowances granted.

Former Members receiving an allowance who are re-elected to the Legislature cease to receive an allowance and resume contributing to the Account. In addition, an amount equal to the capitalized value of their superannuation allowance is transferred from the Public Service Superannuation Fund to the Account.

2. DESCRIPTION OF THE MEMBERS OF THE LEGISLATIVE ASSEMBLY PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the Legislative Assembly Allowances and Pension Act.

a) General

The plan is a defined benefit pension plan open to all Members of the Legislative Assembly.

b) Contributions

Members and the Province each contribute to the Account 9% of salary and indemnities up to the contribution limit provided for in section 8(6) of the Income Tax Act (Canada) as amended. Members may contribute to the Account for past service during which he was a member and has not already contributed.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

2. DESCRIPTION OF THE MEMBERS OF THE LEGISLATIVE ASSEMBLY PENSION PLAN (Continued)

c) Retirement Benefits

A member of the plan is entitled to a superannuation allowance upon ceasing to be a Member after having served seven years or for more than two parliaments, and having attained the age of 55 years or having attained an age plus years of service as a member totalling 60 or more years.

The plan provides a superannuation allowance of 5% per year of service up to a maximum of 80% of the average legislative allowance, special allowance and ministerial salary earned in the highest four years of service as a Member and as a minister or specified office holder.

d) Termination Benefits

A member of the plan who ceases to be a Member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Former members leaving contributions on deposit are entitled, if otherwise eligible, to a deferred pension benefit.

e) Other Benefits

Disability and survivor benefits are available under the plan.

3. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting.

b) Investments

Investments are shown at their quoted market value as at the year end.

c) Recognition of investment transactions

i) Investment purchases and sales are accounted for on the trade-date basis.

ii) Discounts and premiums are amortized on a constant yield basis over the terms of the investments.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

c) Recognition of investment transactions (Continued)

iii) Realized gains and losses are calculated using adjusted cost and are recognized in the year of disposal. Adjusted cost is the average cost of acquisition adjusted by the amortization of discounts and premiums.

iv) The unrealized appreciation or depreciation is the change between the current year's difference between the adjusted cost and market value of investments and last year's difference.

4. CHANGES IN ACCOUNTING POLICIES

Effective this fiscal year, investments are shown at their quoted market value and gains and losses are recognized as disclosed in Note 2. In previous years, short term investments were carried at cost of acquisition. Long-term investments were recorded at cost adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

This new accounting policy has been applied retroactively in these financial statements and the prior years' results have been restated. The effect of these changes has been as follows:

(a) Income from Investments: Increase (decrease)

	$ Thousands
1989 and prior years	$ (117)
1990	(17)
1991	94

(b) Fund balance at beginning of the year:

	1991	1990
	($ Thousands)	
Fund balance at beginning of year, as previously reported	$ 2,522	$ 2,509
Adjustments for the effect of the changes in accounting policies - change to market valuation of investments	(134)	(117)
Fund balance at beginning of year, as restated	$ 2,388	$ 2,392

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

5. INVESTMENTS

	1991		1990	
	Market Value	Adjusted Cost	Market Value	Adjusted Cost
	($ Thousands)			
Short-term investments	$ 2,294	$ 2,276	$ 1,774	$ 1,774
Long-term bonds	848	881	864	998
	$ 3,142	$ 3,157	$ 2,638	$ 2,772

6. INCOME FROM INVESTMENTS

	1991	1990
	($ Thousands)	
Income from Short-term investments	$ 245	$ 222
Interest Income	91	97
Net realized losses during the year	(24)	-
	$ 312	$ 319

7. TRANSFERS TO THE PUBLIC SERVICE SUPERANNUATION FUND

	1991	1990
	($ Thousands)	
Unencumbered amount available for allowances granted	$ 307	$ 464
Terminal funding on allowances granted (Due from Province of British Columbia)	-	626
Total capitalized value of allowances granted	307	1,090
Transfer in respect of Inflation Adjustment contributions	90	28
Total Transfer	$ 397	$ 1,118

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

7. TRANSFERS TO THE PUBLIC SERVICE SUPERANNUATION FUND (Continued)

As at the year end, only $53,267 (1990 - $15,545) had been transferred to the Public Service Superannuation Fund, leaving a balance of $343,500 (1990 - $1,101,924) still to be transferred.

During the year ended March 31, 1991, 1 member (1990 - 3) was granted a superannuation allowance.

Under the Legislative Assembly Allowances and Pension Act, amounts deducted from members' eligible salaries and indemnities to secure inflation adjustment supplements and the matching payments made by the Province are transferable once a year from the Account to the Inflation Adjustment Account maintained in the Public Service Superannuation Fund, from which the supplementary allowances are paid. Any contributions received but not yet transferred is included in the amount Due to Public Service Superannuation Fund.

8. ACTUARIAL VALUATION

An actuarial valuation of the Account is not required by the Legislative Assembly Allowances and Pension Act and no such valuation has been performed to date.

9. COMPARATIVE FIGURES

Certain 1990 figures have been reclassified in order to conform with the financial statement presentation adopted in 1991.

Municipal Superannuation Fund

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner, and

To the Minister of Women's Programs and Government Services
and Minister Responsible for Families,
Province of British Columbia:

I have audited the statement of financial position of the Municipal Superannuation Fund as at December 31, 1990 and the statement of changes in fund balance for the year then ended. These financial statements are the responsibility of the Superannuation Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1990 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
September 5, 1991

MUNICIPAL SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1990

	1990	1989
	($ Thousands)	
ASSETS		
Cash	$ 2,054	$ 2,348
Contributions receivable	26,886	28,905
Accrued interest	68,450	57,780
Investments (Notes 3 & 4)	4,132,789	3,639,020
	$4,230,179	$3,728,053
LIABILITIES		
Accounts payable and accrued liabilities	$ 5,093	$ 4,066
Due to brokers	-	11,663
	5,093	15,729
FUND BALANCE		
Basic Account	3,584,398	3,168,070
Retirement Annuity Account	129,654	115,512
Inflation Adjustment Account	511,034	428,742
	4,225,086	3,712,324
	$4,230,179	$3,728,053

The eight accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Commissioner of Municipal Superannuation, Trustee

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

MUNICIPAL SUPERANNUATION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1990

	Basic Account	Retirement Annuity Account	Inflation Adjustment Account	Totals 1990	Totals 1989
			($ Thousands)		
FUND BALANCE INCREASED BY					
Members' contributions					
Current	$ 130,755	$ -	$ 24,776	$ 155,531	$ 136,228
Special agreement and arrears	211	3,963	16	4,190	4,021
Purchase of service	465	3	34	502	568
Leave of absence	34	-	6	40	49
Reinstatement	470	2	-	472	457
	131,935	3,968	24,832	160,735	141,323
Employers' contributions					
Current	124,954	-	24,775	149,729	132,203
Special agreement and arrears	434	4,592	7	5,033	4,187
Purchase of service	455	-	37	492	561
Leave of absence	32	-	7	39	45
	125,875	4,592	24,826	155,293	136,996
Transfers from other funds	991	1	180	1,172	314
Investments					
Income (Note 5)	355,356	10,853	41,890	408,099	360,432
Unrealized appreciation (depreciation) during the year	(7,752)	-	3,515	(4,237)	34,490
	347,604	10,853	45,405	403,862	394,922
TOTAL INCREASE	606,405	19,414	95,243	721,062	673,555
FUND BALANCE DECREASED BY					
Superannuation allowance payments					
Contributory	135,193	-	-	135,193	125,903
Inflation adjustment supplements	37,824	-	-	37,824	31,777
Special agreement supplements	96	-	-	96	111
Reimbursement from former employers	(44)	-	-	(44)	(45)
	173,069	-	-	173,069	157,746
Refunds	22,381	536	3,967	26,884	27,218
Transfers to other funds	518	15	40	573	269
Medical Plan premiums	3,228	-	-	3,228	3,032
Administration and actuarial fees	3,718	-	-	3,718	3,074
Investment management fees	745	-	83	828	759
TOTAL DECREASE	203,659	551	4,090	208,300	192,098
NET INCREASE BEFORE TRANSFERS	402,746	18,863	91,153	512,762	481,457
Account transfers (Note 6)	13,582	(4,721)	(8,861)	-	-
NET INCREASE IN FUND BALANCE	416,328	14,142	82,292	512,762	481,457
FUND BALANCE AT BEGINNING OF YEAR	3,168,070	115,512	428,742	3,712,324	3,230,867
FUND BALANCE AT END OF YEAR	$ 3,584,398	$ 129,654	$ 511,034	$ 4,225,086	$ 3,712,324

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1990

1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the Pension (Municipal) Act.

a) General

The plan is a defined benefit pension plan open to eligible employees of a municipality, hospital, school district, regional college or other employer to which the Pension (Municipal) Act applies.

b) Contributions

Members contribute to the Basic Account 5% of pensionable salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 6-1/2% on pensionable salary above that. Employers contribute to the Basic Account at varying rates depending upon the mix of employees in the group classifications specified by the plan. Members and employers also each contribute 1% of pensionable salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements. Some employers have special agreements with their employees by which both make extra contributions to increase the employees' pensions. These contributions plus members' voluntary contributions are credited to the Retirement Annuity Account.

c) Retirement Benefits

Members are eligible for unreduced pensions if retirement is at normal retirement age as defined in the plan, or at an age within 5 years of normal retirement age with at least 10 years contributory service. Unreduced pensions are also available to members whose normal retirement age is 65, at age 55 with at least 35 years contributory service, or if the normal retirement age is 60, at age 50 with 30 years contributory service. Members who do not meet the above criteria are eligible for reduced pensions at an age 10 years under the normal retirement age with at least 10 years contributory service, or if retiring within 5 years under the normal retirement age with less than 10 years contributory service.

The plan provides a pension of 1-3/4% of the highest 5-year average salary for each year of pensionable service credited prior to the date the employer enrolled in the plan, plus 2% of the highest 5-year average salary for each year after the date the employer enrolled. The maximum pensionable service allowable under the plan is 35 years. At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

The inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increases exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1990, a full CPI increase of 5.2% (1989 - 4.1%) was provided to the basic lifetime portion of the contributory superannuation allowances in force. Sufficient funds were also available to provide a full CPI increase of 4.2% effective January 1, 1991.

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1990

1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN (Continued)

d) Termination and Portability Benefits

A terminating member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Members with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Those members not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Municipal Superannuation Plan. New members may also, under portability arrangements, transfer contributions and service from other plans to provide increased pension benefits under the Municipal Superannuation Plan.

e) Other Benefits

Disability and survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at December 31, 1990 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 7.

b) Investments

Investments are shown at their quoted market value as at the year end.

c) Recognition of investment transactions

i) Investment purchases and sales are accounted for on the trade-date basis.

ii) Discounts and premiums are amortized on a constant yield basis over the terms of the investments.

iii) Realized gains and losses are calculated using adjusted cost and are recognized in the year of disposal. Adjusted cost is the average cost of acquisition adjusted by the amortization of discounts and premiums for long-term investments and by income attributed for units.

iv) The unrealized appreciation or depreciation is the change between the current year's difference between the adjusted cost and market value of investments and last year's difference.

3. CHANGES IN ACCOUNTING POLICIES

Effective this fiscal year, investments are shown at their quoted market value and gains and losses are recognized as disclosed in note 2. In previous years, units in the Province of British Columbia Pooled Investment Portfolios were recorded at cost adjusted by income attributed to the units. Long-term investments were recorded at cost adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments. Realized gains and losses on disposal of long-term investments were deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years.

MUNICIPAL SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

3. CHANGES IN ACCOUNTING POLICIES (Continued)

These new accounting policies have been applied retroactively in these financial statements and the prior years' results have been restated. The effect of these changes has been as follows:

(a) Income from Investments: Increase (decrease)

	$ Thousands
1988 and prior years	$ (71,419)
1989	37,402
1990	(17,867)

(b) Fund balance at beginning of the year:

	1990	1989
	($ Thousands)	
Fund balance at beginning of year, as previously reported	$ 3,746,341	$ 3,302,286
Adjustments for the effect of the changes in accounting policies		
- change to market valuation of investments	(31,256)	(65,747)
- change in timing of recognition of realized gains and losses	(2,761)	(5,672)
	(34,017)	(71,419)
Fund balance at beginning of year, as restated	$ 3,712,324	$ 3,230,867

4. INVESTMENTS

	1990		1989	
	Market Value	Adjusted Cost	Market Value	Adjusted Cost
	($ Thousands)			
Units in Province of British Columbia Pooled Investment Portfolios	$ 1,321,372	$ 1,317,815	$ 1,160,062	$ 1,160,757
Long-term bonds	2,811,417	2,850,467	2,478,958	2,509,519
	$ 4,132,789	$ 4,168,282	$ 3,639,020	$ 3,670,276

MUNICIPAL SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

5. INCOME FROM INVESTMENTS

	1990				1989
	Basic Account	Retirement Annuity Account	Inflation Adjustment Account	Total	Total
	($ Thousands)				
Income from Units in Province of British Columbia Pooled Investment Portfolios	$ 136,917	-	$ 15,728	$ 152,645	$ 132,480
Interest Income	232,305	10,853	26,113	269,271	225,932
Net realized (losses) gains during the year	(13,866)	-	49	(13,817)	2,020
	$ 355,356	$ 10,853	$ 41,890	$ 408,099	$ 360,432

6. ACCOUNT TRANSFERS

	1990			1989		
	Basic Account	Retirement Annuity Account	Inflation Adjustment Account	Basic Account	Retirement Annuity Account	Inflation Adjustment Account
	($ Thousands)					
Capitalized value of inflation adjustment supplements granted	$ 66,526	$ -	$ (66,526)	$ 49,473	$ -	$ (49,473)
Capitalized value of indexing of highest average salary on deferred pensions	972	-	(972)	1,860	-	(1,860)
Excess interest	(58,611)	-	58,611	(53,870)	-	53,870
Pensions purchased from Retirement Annuity Account	4,536	(4,536)	-	4,713	(4,713)	-
Other	159	(185)	26	273	(295)	22
	$ 13,582	$ (4,721)	$ (8,861)	$ 2,449	$ (5,008)	$ 2,559

The excess interest is the income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the Actuary.

7. ACTUARIAL VALUATION

According to the Pension (Municipal) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1988 and indicated an unfunded liability of $1,082,186,000 in respect of basic pension benefits. This represented an increase of $226,834,000 since December 31, 1985, the date of the previous valuation, and arose mainly from interest charges on the unfunded liability.

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1990

7. ACTUARIAL VALUATION (Continued)

The Actuary stated that he did not see the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners, or to the financial health of the pension plan. He did, however, recommend that the statutory contribution rates be increased to at least those required under the level contribution funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls. To date the contribution rates have not been changed.

8. COMPARATIVE FIGURES

Certain 1989 figures have been reclassified in order to conform with the financial statement presentation adopted in 1990.

Public Service Superannuation Fund

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
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V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee,

To the Minister of Women's Programs and Government Services and Minister Responsible for Families, Province of British Columbia, and

To the Minister of Finance and Corporate Relations, Province of British Columbia:

I have audited the statement of financial position of the Public Service Superannuation Fund at March 31, 1991 and the statement of changes in fund balance for the year then ended. These financial statements are the responsibility of the Superannuation Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
October 7, 1991

PUBLIC SERVICE SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 1991

	1991	1990
	($ Thousands)	
ASSETS		
Cash	$ 2,574	$ 1,293
Accounts receivable	14,281	18,550
Due from Members of the Legislative Assembly Superannuation Account (Note 9)	343	1,102
Due from brokers	8,563	24,471
Accrued interest	57,677	63,263
Investments (Notes 3 & 5)	3,983,750	3,344,044
	$ 4,067,188	$ 3,452,723
LIABILITIES		
Accounts payable and accrued liabilities	$ 3,284	$ 2,987
FUND BALANCE		
Basic Account	3,528,171	3,011,202
Inflation Adjustment Account	535,733	438,534
	4,063,904	3,449,736
	$ 4,067,188	$ 3,452,723

The eleven accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Superannuation Commissioner

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

PUBLIC SERVICE SUPERANNUATION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1991

($ Thousands)

	Basic Account	Inflation Adjustment Account	Totals	
			1991	1990
FUND BALANCE INCREASED BY				
Members' contributions				
Current	$ 66,664	$ 18,182	$ 84,846	$ 76,142
Purchase of service	331	23	354	661
Reinstatement	426	-	426	320
	67,421	18,205	85,626	77,123
Employers' contributions				
Province of British Columbia				
Current	66,196	11,659	77,855	70,280
Purchase of service	361	20	381	522
Reinstatement	460	-	460	357
Other Employers				
Current	36,410	5,754	42,164	38,183
Purchase of service	117	17	134	214
Early Retirement Incentive Program (Note 4)	1,430	561	1,991	-
	104,974	18,011	122,985	109,556
Transfers from other funds	3,396	594	3,990	1,632
Transfers from Members of the Legislative Assembly Superannuation Account (Note 9)				
Capitalized value of contributory allowances	307	-	307	1,090
Inflation adjustment contributions	-	90	90	28
	3,703	684	4,387	2,750
INVESTMENTS				
Income (Note 6)	375,617	50,780	426,397	352,349
Unrealized appreciation (depreciation) during the year	153,880	16,189	170,069	(53,029)
	529,497	66,969	596,466	299,320
TOTAL INCREASE	705,595	103,869	809,464	488,749
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	137,214	-	137,214	136,763
Inflation adjustment supplements	36,592	-	36,592	31,150
	173,806	-	173,806	167,913
Refunds	12,708	2,941	15,649	19,655
Transfer Option for Privatized Employees (Note 7)	802	152	954	17,906
Transfers to other funds	894	170	1,064	1,169
Administration and actuarial fees	3,019	-	3,019	2,104
Investment management fees	702	102	804	736
TOTAL DECREASE	191,931	3,365	195,296	209,483
NET INCREASE BEFORE TRANSFERS	513,664	100,504	614,168	279,266
TRANSFERS (Note 8)	3,305	(3,305)	-	-
NET INCREASE IN FUND BALANCE	516,969	97,199	614,168	279,266
FUND BALANCE AT BEGINNING OF YEAR	3,011,202	438,534	3,449,736	3,170,470
FUND BALANCE AT END OF YEAR	$ 3,528,171	$ 535,733	$ 4,063,904	$ 3,449,736

PUBLIC SERVICE SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

1. DESCRIPTION OF THE PUBLIC SERVICE SUPERANNUATION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the Pension (Public Service) Act.

a) General

The plan is a defined benefit pension plan open to eligible employees of the public service and certain Crown corporations, agencies, institutions and other employers to which the Pension (Public Service) Act applies.

b) Contributions

Members contribute to the Basic Account 4-1/4% of salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 5-3/4% on earnings above that. Employers contribute to the Basic Account 6-3/4% of salary up to the Year's Maximum Pensionable Earnings and 8-1/4% on earnings above that. Members and employers also each contribute 1-1/4% of salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements.

c) Retirement Benefits

Members are eligible for an unreduced pension at an age within 5 years of normal retirement age with at least 10 years contributory service, or at age 55 with 35 years contributory service. A reduced pension is payable at an age 10 years under normal retirement age with at least 10 years contributory service.

The plan provides for a pension of 2% of the highest 5-year average salary for each year of pensionable service (to a maximum of 35 years). At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

The inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increases exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1990, a full CPI increase of 5.2% (1989 - 4.1%) was provided to the basic lifetime portion of the contributory superannuation allowances in force. Sufficient funds were also available to provide a full CPI increase of 4.2% effective January 1, 1991.

d) Termination and Portability Benefits

A terminating member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Members with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Those members not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Public Service Superannuation Plan. New members may also, under portability arrangements, transfer contributions and service from other plans to provide for, or to increase, pension benefits under the Public Service Superannuation Plan.

e) Other Benefits

Disability and survivor benefits are available under the plan.

PUBLIC SERVICE SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting.. They show only the financial position of the Fund as at March 31, 1991 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 10 below.

b) Investments

Investments are shown at their quoted market value as at the year end.

c) Recognition of investment transaction

i) Investment purchases and sales are accounted for on the trade-date basis.

ii) Discounts and premiums are amortized on a constant yield basis over the terms of the investments.

iii) Realized gains and losses are calculated using adjusted cost and are recognized in the year of disposal. Adjusted cost is the average cost of acquisition adjusted by the amortization of discounts and premiums for long-term investments and by income attributed for units.

iv) The unrealized appreciation or depreciation is the change between the current year's difference between the adjusted cost and market value of investments and last year's difference.

3. CHANGES IN ACCOUNTING POLICIES

Effective this fiscal year, investments are shown at their quoted market value and gains and losses are recognized as disclosed in note 2. In previous years, units in the Province of British Columbia Pooled Investment Portfolios were recorded at cost adjusted by income attributed to the units. Long-term investments were recorded at cost adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments. Realized gains and losses on disposal of long-term investments were deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years.

These new accounting policies have been applied retroactively in these financial statements and the prior years' results have been restated. The effect of these changes has been as follows:

(a) Income from Investments: Increase (decrease)

	$ Thousands
1989 and prior years	$ (52,853)
1990	(53,154)
1991	190,076

PUBLIC SERVICE SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

3. CHANGES IN ACCOUNTING POLICIES (Continued)

(b) Fund balance at beginning of the year:

	1991	1990
	($ Thousands)	
Fund balance at beginning of year, as previously reported	$ 3,555,743	$ 3,223,323
Adjustments for the effect of the changes in accounting policies		
- change to market valuation of investments	(97,344)	(44,315)
- change in timing of recognition of realized gains and losses	(8,663)	(8,538)
	(106,007)	(52,853)
Fund balance at beginning of year, as restated	$ 3,449,736	$ 3,170,470

4. EARLY RETIREMENT INCENTIVE PROGRAM

The Province of British Columbia offered an early retirement incentive program for Provincial Court Judges who retired from June 12, 1990 to October 31, 1990. Twenty-two Provincial Court Judges took advantage of this program. The Province contributed $1,991,577 to fund the use of the highest year's earnings instead of the average of the highest five years of actual pensionable earnings. This amount has been included in contributions receivable as at March 31, 1991.

5. INVESTMENTS

	1991		1990	
	Market Value	Adjusted Cost	Market Value	Adjusted Cost
		($ Thousands)		
Short-Term Investments	$ -	$ -	$ 14,794	$ 14,886
Units in Province of British Columbia Pooled Investment Portfolios	1,193,366	1,186,833	1,023,705	1,026,905
Long-term bonds	2,741,698	2,699,580	2,261,778	2,374,984
Equities	48,686	24,611	43,767	24,611
	$ 3,983,750	$ 3,911,024	$ 3,344,044	$ 3,441,386

6. INCOME FROM INVESTMENTS

	1991			1990
	Basic Account	Inflation Adjustment Account	Total	Total
		($ Thousands)		
Income from Units in Province of British Columbia Pooled Investment Portfolios	$ 120,525	$ 19,648	$ 140,173	$ 125,406
Interest Income	233,295	30,703	263,998	229,176
Net realized gains (losses) during the year	21,797	429	22,226	(2,233)
	$ 375,617	$ 50,780	$ 426,397	$ 352,349

PUBLIC SERVICE SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

7. PENSION OPTIONS FOR PRIVATIZED EMPLOYEES

Special pension options were available to members who ceased to be employed by the Province of British Columbia because their employment was transferred out of the public service as a result of privatization. Those members were able to receive a refund of their contributions (refund option), leave their contributions in the pension plan and then be eligible for a deferred pension (deposit option), or transfer the value of their pension to a personal registered retirement savings plan or other pension plan (transfer option). The value of the transfer options granted was $953,723 (1990 - $17,906,301).

8. TRANSFERS

	1991		1990	
	Basic Account	Inflation Adjustment Account	Basic Account	Inflation Adjustment Account
	($ Thousands)			
Capitalized Value of inflation adjustment supplements granted	$ 59,163	$ (59,163)	$ 65,850	$ (65,850)
Capitalized Value of indexing of highest average salary on deferred pensions	842	(842)	1,320	(1,320)
Excess Interest	(56,575)	56,575	(68,109)	68,109
Other	(125)	125	-	-
	$ 3,305	$ (3,305)	$ (939)	$ 939

The excess interest is the income that is earned on assets held in the Basic Accoun in respect of pensions being paid, and which is in excess of income calculated usin the interest rate assumed by the Actuary.

9. TRANSFERS FROM MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Former Members of the Legislative Assembly who have been granted superannuation allowances are paid contributory allowances and inflation adjustment supplements from the Public Service Superannuation Fund (the Fund).

A contributory allowance is financed at the time the allowance is first granted by the transfer to the Fund from the Members of the Legislative Assembly Superannuation Account (the Account) of the capitalized value of the contributory allowance.

Former Members receiving an allowance who are re-elected to the Legislature cease to receive an allowance and resume contributing to the Account. In addition, an amount equal to the capitalized value of their superannuation allowance is transferred from the Public Service Superannuation Fund to the Account.

During the year ended March 31, 1991, 1 Member (1990 - 3) was granted a superannuation allowance. The capitalized value of this allowance was $306,767 (1990 - $1,089,738) which, along with the balance of current year inflation adjustment contributions of $36,734 (1990 - $12,186), is due from the Account.

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991

10. ACTUARIAL VALUATION

According to the Pension (Public Service) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least once in each consecutive period of not more than 5 years. The most recent valuation was carried out as at March 31, 1990. The valuation indicated a decrease in the unfunded liability in respect of basic pension benefits from $456,062,000 as of March 31, 1987 to $437,875,000 as of March 31, 1990. This decrease is the net result of a number of items, the most significant being greater than forecast income from investments, offset by experience gains and losses on other actuarial assumptions.

The contributions required under the pension plan were determined under a "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls.

11. COMPARATIVE FIGURES

Certain 1990 figures have been reclassified in order to conform with the financial statement presentation adopted in 1991.

Teachers' Pensions Fund

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner, and

To the Minister of Women's Programs and Government Services
and Minister Responsible for Families,
Province of British Columbia:

I have audited the statement of financial position of the Teachers' Pensions Fund as at December 31, 1990 and the statement of changes in fund balance for the year then ended. These financial statements are the responsibility of the Superannuation Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1990 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
September 10, 1991

TEACHERS' PENSIONS FUND
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1990

	1990	1989
	($ Thousands)	
ASSETS		
Cash	$ 577	$ 1,277
Contributions receivable	29,649	30,181
Accrued interest	39,066	43,479
Investments (Notes 3 & 4)	3,154,278	2,756,645
	$ 3,223,570	$ 2,831,582
LIABILITIES		
Accounts payable and accrued liabilities	$ 3,946	$ 3,084
Due to brokers	36,717	-
	40,663	3,084
FUND BALANCE		
Basic Account	2,827,971	2,520,020
Inflation Adjustment Account	354,936	308,478
	3,182,907	2,828,498
	$ 3,223,570	$ 2,831,582

The nine accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Commissioner of Teachers' Pensions, Trustee

Victor B

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

TEACHERS' PENSIONS FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1990

	Basic Account	Inflation Adjustment Account	Totals 1990	Totals 1989
			($ Thousands)	
FUND BALANCE INCREASED BY				
Members' contributions				
Current	$ 78,628	$ 14,381	$ 93,009	$ 85,512
Reinstatement	859	-	859	1,159
Leave of absence	300	47	347	459
	79,787	14,428	94,215	87,130
Employers' contributions				
Province of British Columbia on behalf of school districts				
Current	64,898	8,363	73,261	120,590
Early Retirement Plan (Note 6)	7,364	1,773	9,137	11,737
School Districts				
Current	53,096	6,085	59,181	357
Early Retirement Plan (Note 6)	-	-	-	84
	125,358	16,221	141,579	132,768
Transfers from other funds	1,944	249	2,193	1,153
Investments				
Income (Note 5)	271,715	27,371	299,086	274,462
Unrealized appreciation (depreciation) during the year	(16,796)	2,393	(14,403)	26,212
	254,919	29,764	284,683	300,674
TOTAL INCREASE	462,008	60,662	522,670	521,725
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	122,481	-	122,481	113,936
Inflation adjustment supplements	37,851	-	37,851	32,228
	160,332	-	160,332	146,164
Refunds	4,458	588	5,046	4,677
Transfers to other funds	415	45	460	866
Administration and actuarial fees	1,741	-	1,741	1,496
Investment management fees	622	60	682	631
TOTAL DECREASE	167,568	693	168,261	153,834
NET INCREASE BEFORE TRANSFERS	294,440	59,969	354,409	367,891
Account transfers (Note 7)	13,511	(13,511)	-	-
NET INCREASE IN FUND BALANCE	307,951	46,458	354,409	367,891
FUND BALANCE AT BEGINNING OF YEAR	2,520,020	308,478	2,828,498	2,460,607
FUND BALANCE AT END OF YEAR	$ 2,827,971	$ 354,936	$ 3,182,907	$ 2,828,498

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1990

1. DESCRIPTION OF THE TEACHERS' PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the Pension (Teachers) Act.

a) General

The plan is a defined benefit pension plan open to all certified teachers and to superintendents or assistant superintendents appointed by a board of school trustees in the British Columbia public school system.

b) Contributions

Members contribute to the Basic Account 5.0% of pensionable salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 6.5% pensionable salary above that. The employers' contributory rates are 7.7% and 9.2% respectively. Members and employers also each contribute 1% of pensionable salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements. Prior to July 1, 1990, the Province of British Columbia through the Ministry of Education was billed for the employers' contributions in respect of members employed by School Districts. Effective July 1, 1990, school districts paid the employer contributions directly to the Teachers' Pensions Fund.

c) Retirement Benefits

Members are eligible for an unreduced pension benefit if retirement is at age 65, at age 55 with a minimum of 35 years contributory service, or at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service or if retiring at age 60 with less than 10 years contributory service.

The plan provides a pension of 2% of the highest 5-year average annual salary of a member for each year of pensionable service to a maximum of 35 years. At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

The inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increases exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1990, a full CPI increase of 5.2% (1989-4.1%) was provided to the basic lifetime portion of the contributory superannuation allowances in force. Sufficient funds were also available to provide a full CPI increase of 4.2% effective January 1, 1991.

d) Termination and Portability Benefits

A terminating member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Members with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Those members not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Teachers' Pension Plan. New members may also, under portability arrangements, transfer contributions and service from other plans to provide increased pension benefits under the Teachers' Pension Plan.

e) Other Benefits

Disability and survivor benefits are available under the plan.

TEACHERS' PENSIONS FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at December 31, 1990 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 8 below.

b) Investments

Investments are shown at their quoted market value as at the year end.

c) Recognition of investment transactions

i) Investment purchases and sales are accounted for on the trade-date basis.

ii) Discounts and premiums are amortized on a constant yield basis over the terms of the investments.

iii) Realized gains and losses are calculated using adjusted cost and are recognized in the year of disposal. Adjusted cost is the average cost of acquisition adjusted by the amortization of discounts and premiums for long-term investments and by income attributed for units.

iv) The unrealized appreciation or depreciation is the change between the current year's difference between the adjusted cost and market value of investments and last year's difference.

3. CHANGES IN ACCOUNTING POLICIES

Effective this fiscal year, investments are shown at their quoted market value and gains and losses are recognized as disclosed in note 2. In previous years, units in the Province of British Columbia Pooled Investment Portfolios were recorded at cost adjusted by income attributed to the units. Long-term investments were recorded at cost adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments. Realized gains and losses on disposal of long-term investments were deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years.

These new accounting policies have been applied retroactively in these financial statements and the prior years' results have been restated. The effect of these changes has been as follows:

(a) Income from Investments: Increase (decrease)

	$ Thousands
1988 and prior years	$ (49,656)
1989	27,606
1990	(28,561)

TEACHERS' PENSIONS FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

3. CHANGES IN ACCOUNTING POLICIES (Continued)

(b) Fund balance at beginning of the year:

	1990	1989
	($ Thousands)	
Fund balance at beginning of year, as previously reported	$ 2,850,548	$ 2,510,263
Adjustments for the effect of the changes in accounting policies		
- change to market valuation of investments	(16,549)	(42,761)
- change in timing of recognition of realized gains and losses	(5,501)	(6,895)
	(22,050)	(49,656)
Fund balance at beginning of year, as restated	$ 2,828,498	$ 2,460,607

4. INVESTMENTS

	1990		1989	
	Market Value	Adjusted Cost	Market Value	Adjusted Cost
	($ Thousands)			
Units in Province of British Columbia Pooled Investments				
Short-term Funds	$ 995,165	$ 992,285	$ 891,396	$ 891,828
Canadian Equity Index Fund	287,047	293,069	-	-
Active Canadian Equity Fund	190,617	192,045	-	-
Long-Term bonds	1,681,449	1,707,831	1,865,249	1,881,366
	$3,154,278	$3,185,230	$2,756,645	$2,773,194

5. INCOME FROM INVESTMENTS

	1990			1989
	Basic Account	Inflation Adjustment Account	Total	Total
	($ Thousands)			
Income from Units in Province of British Columbia Pooled Investments				
Short-term Funds	$113,438	$ 9,948	$123,386	$100,836
Canadian Equity Index Fund	4,319	-	4,319	-
Active Canadian Equity Fund	7,045	-	7,045	-
Interest Income	162,626	17,613	180,239	173,318
Net realized (losses) gains during the year	(15,713)	(190)	(15,903)	308
	$271,715	$27,371	$299,086	$274,462

TEACHERS' PENSIONS FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1990

6. EARLY RETIREMENT PLAN

An amendment to the Pension (Teachers) Act in 1988 provided a "55 and Out" Early Retirement Plan for eligible teachers who retired during the period from April 1, 1987, to June 30, 1989.

The "55 and Out" Early Retirement Plan provided an incentive for teachers between the ages of 55 and 60 to retire early by removing the pension reduction of 5% for each year of early retirement under age 60. The Province, on behalf of school districts, and the British Columbia Teachers Federation have agreed to pay amounts to the Fund to offset the cost of this plan provision. The amounts paid each year will be the greater of the salary savings resulting from replacing the retiring teacher with a teacher paid at a lower salary or a fixed schedule of actuarially determined payments until such time as the full amount has been paid. For the year ended December 31, 1990, $9,137,000 (1989 - $11,737,000) was due and received from the Province. No monies were due for the year ended December 31, 1990 (1989 - $84,000) from the Federation. An additional $8,240,834 (1989 - $16,091,000) will be paid by the Province in respect of teachers who have elected to participate in the plan.

7. ACCOUNT TRANSFERS

	1990		1989	
	Basic Account	Inflation Adjustment Account	Basic Account	Inflation Adjustment Account
	($ Thousands)			
Capitalized value of inflation adjustment supplements granted	$ 65,772	$ (65,772)	$ 47,253	$ (47,253)
Capitalized value of indexing of highest average salary on deferred pensions	792	(792)	980	(980)
Excess interest	(53,048)	53,048	(52,106)	52,106
Other	(5)	5	(23)	23
	$ 13,511	$ (13,511)	$ (3,896)	$ 3,896

The excess interest is the income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the Actuary.

8. ACTUARIAL VALUATION

According to the Pension (Teachers) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1987 and indicated an unfunded liability of $1,605,045,000 in respect of basic pension benefits. This represented an increase of $212,929,000 since December 31, 1984, the date of the previous valuation, and arose mainly from interest charges on the unfunded liability.

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1990

8. ACTUARIAL VALUATION (Continued)

The Actuary stated that he did not see the increase in the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners. He does, however, recommend that the statutory contribution rates be increased from their current maximum combined rate of 15.90% of total salaries to a maximum combined rate of 16.81% of total salaries. The contribution rates recommended by the Actuary were determined under the level contribution funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future member contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls. To date the contribution rates have not been changed.

9. COMPARATIVE FIGURES

Certain 1989 figures have been reclassified in order to conform with the financial statement presentation adopted in 1990.

British Columbia Public Service Long Term Disability Fund

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee

I have audited the statement of financial position of the Province of British Columbia Long Term Disability Fund as at March 31, 1991 and the statement of changes in fund balance for the year then ended. These financial statements are the responsibility of the Superannuation Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
October 17, 1991

BRITISH COLUMBIA PUBLIC SERVICE
LONG TERM DISABILITY FUND
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 1991

	1991	1990
	($ Thousands)	
ASSETS		
Cash	$ 98	$ 119
Accounts receivable	1,347	787
Accrued interest	2,875	399
Investments (Note 4)	76,350	72,591
Deferred loss on sale of investment (Note 3)	-	1
	$ 80,670	$ 73,897
LIABILITIES		
Accounts payable and accrued liabilities	$ 2,586	$ 4,278
FUND BALANCE	78,084	69,619
	$ 80,670	$ 73,897

The seven accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Superannuation Commissioner

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

BRITISH COLUMBIA PUBLIC SERVICE
LONG TERM DISABILITY FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1991

	Province of B.C.	Crown Corps.	Totals	
			1991	1990
FUND BALANCE INCREASED BY				
Employers' contributions	$ 13,327	$ 1,824	$ 15,151	$ 13,833
Income from investments	7,382	1,104	8,486	7,806
Total Increase	20,709	2,928	23,637	21,639
FUND BALANCE DECREASED BY				
Claims payments	11,522	1,630	13,152	12,138
Contributions to other employee benefit plans	1,165	170	1,335	1,247
Claims administration	295	40	335	283
Claims Review Committee	87	5	92	103
Rehabilitation programs	258	-	258	182
Withdrawal of B.C. Transit (Note 5)	-	-	-	362
Total Decrease	13,327	1,845	15,172	14,315
NET INCREASE (DECREASE) IN FUND BALANCE	7,382	1,083	8,465	7,324
FUND BALANCE AT BEGINNING OF YEAR	60,757	8,862	69,619	62,295
FUND BALANCE AT END OF YEAR	$ 68,139	$ 9,945	$ 78,084	$ 69,619

BRITISH COLUMBIA PUBLIC SERVICE
LONG TERM DISABILITY FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

1. DESCRIPTION OF THE LONG TERM DISABILITY PLAN

The following general description of the Long Term Disability Plan is provided for general information only. For more complete information, reference should be made to each participating employers' plan.

a) General

The plan is paid for by the participating employers and provides for the continuation of income in the event that an eligible employee of the Province of British Columbia or sponsoring organization becomes totally disabled due to illness or injury.

b) Contributions

The Province of British Columbia's contributions match its share of the expenditures from the Fund. Sponsoring organizations contribute a percentage (.25% - 1.50%) of their employees' salaries, as determined by the Superannuation Commissioner, to the Fund.

c) Disability Benefits

Benefits are payable to a disabled employee after the employee has been totally disabled for at least seven months. Upon application and approval by the Plan claims administrator, Great West Life Assurance Company, a monthly benefit of 68.3% on the first $1,900 of monthly earnings and 50% of monthly earnings above that is paid. Benefits are paid as long as the employee remains totally disabled and cease on the date the employee recovers, or at the end of the month in which the employee reaches normal retirement age, resigns or dies, whichever event occurs first.

Employees on long term disability continue to be covered by the Group Life Insurance Plan, Dental Plan, Extended Health Care Plan and Medical Services Plan. Any required employee contributions to these plans are paid by the Long Term Disability Plan on behalf of the employee.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

(i) Change in Basis of Presentation

These financial statements are prepared on the basis that the Fund is the reporting entity. Accordingly, they only account for the premiums, claims, investments and administrative transactions of the Long Term Disability Plan but do not recognize the liability for future benefit payments. In prior years, a liability for the estimated capitalized values of future benefit payments of known and unreported claims was recognized in the financial statements.

Under the new presentation, the fund balance represents the accumulated excess of premiums and investment income earned over claims paid and other expenses that, together with future contributions and earnings, is available to provide for the payment of future benefits to participants. The results of an actuarial valuation commissioned to value the liability of making future payments to members disabled at March 31, 1990 is described in Note 6 below.

BRITISH COLUMBIA PUBLIC SERVICE
LONG TERM DISABILITY FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(ii) Basis of Accounting

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at March 31, 1991 and the changes in financial position of the Fund balance for the year ended and do not purport to show the adequacy of the Fund to meet the obligations of the Long Term Disability Plan.

b) Investments

(i) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(ii) Long-term bonds and notes are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the bonds and notes.

3. CHANGE IN ACCOUNTING POLICY

Effective this fiscal year, realized gains and losses on disposal of long-term investments are now recognized in the year of disposal. Previously they were deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. This change has been made prospectively.

4. INVESTMENTS

The value of investments held at the end of the year was as follows:

	Adjusted Cost		Market Value	
	1991	1990	1991	1990
	($ Thousands)			
Units in Province of British Columbia Pooled Investment Short-term Funds	$ 9,291	$ 58,771	$ 9,340	$ 58,554
Long-term bonds and notes	67,059	13,820	68,846	12,921
	$ 76,350	$ 72,591	$ 78,186	$ 71,475

5. WITHDRAWAL OF B.C. TRANSIT

B.C. Transit arranged to administer its own long term disability plan. In July of 1989, B.C. Transit was paid its share of the unappropriated surplus plus interest. No payments on existing or future claims from B.C. Transit will be charged against the Fund.

BRITISH COLUMBIA PUBLIC SERVICE
LONG TERM DISABILITY FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1991

6. ACTUARIAL VALUATION

An actuarial valuation of the adequacy of the Fund to meet the obligations of the Long Term Disability Plan was carried out as at March 31, 1990 by William M. Mercer Limited, a firm of consulting actuaries. This most recent valuation disclosed an unfunded liability of $34,128,000 as at March 31, 1990, compared to $22,166,00 as at March 31, 1987, the date of the previous evaluation. The unfunded liability increased as a result of increases in benefits granted since March 31, 1987, and the fact that the contributions to the Plan have not been sufficient to fund the increase in the Disabled Life Reserve required for new claims over the period.

7. COMPARATIVE FIGURES

Certain 1990 figures have been restated in order to conform with financial statement presentation adopted in 1991.

Credit Union Deposit Insurance Corporation of British Columbia

**Deloitte &
Touche**

Suite 2000
1055 Dunsmuir Street
P.O. Box 49279
Four Bentall Centre
Vancouver, British Columbia
V7X 1P4

Telephone: (604) 669-4466
Telecopier: (604) 685-0395

Auditors' Report

To the Board of Directors of Credit Union Deposit Insurance Corporation of British Columbia:

We have audited the balance sheets of the Deposit Insurance Fund and the Master Bond Fund of Credit Union Deposit Insurance Corporation of British Columbia as at December 31, 1990 and the statements of earnings and accumulated earnings and changes in cash resources for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Institutions Act of British Columbia, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

The comparative figures were reported on by other auditors.

Deloitte & Touche

CHARTERED ACCOUNTANTS

Vancouver, B.C.
February 15, 1991

CREDIT UNION DEPOSIT INSURANCE CORPORATION OF BRITISH COLUMBIA

BALANCE SHEETS

	December 31 1990	December 31 1989
ASSETS		
DEPOSIT INSURANCE FUND		
CASH	$ 153,223	$ 448,655
ACCOUNTS RECEIVABLE	4,546,570	6,149,348
INVESTMENTS		
Term deposits	5,020,105	2,430,105
Securities, at amortized cost (market value $102,073,123; 1989, $75,838,247)	97,176,730	75,621,147
Accrued interest	1,745,892	1,545,951
	103,942,727	79,597,203
FINANCIAL ASSISTANCE (note 2)		
Equity Shares and Subordinated Loans and Debentures to Credit Unions	13,221,671	12,892,208
Mortgage loans	219,475	332,646
Real estate held for disposal	2,794	73,759
	13,443,940	13,298,613
	$122,086,460	$ 99,493,819
MASTER BOND FUND		
ACCOUNTS RECEIVABLE	$ 144,134	$ -
DUE FROM DEPOSIT INSURANCE FUND (note 3)	3,349,325	3,583,630
	$ 3,493,459	$ 3,583,630

	December 31 1990	December 31 1989
LIABILITIES AND ACCUMULATED EARNINGS		
DEPOSIT INSURANCE FUND		
ACCOUNTS PAYABLE AND ACCRUALS	$ 454,024	$ 526,641
DUE TO MASTER BOND FUND (note 3)	3,349,325	3,583,630
PROVISION FOR FINANCIAL ASSISTANCE (note 2)	6,469,000	6,749,000
DEBENTURES ISSUED TO CREDIT UNIONS (note 4)	85,678,114	74,285,474
ACCUMULATED EARNINGS	26,135,997	14,349,074
	$122,086,460	$ 99,493,819
MASTER BOND FUND		
ACCOUNTS PAYABLE	$ 4,000	-
PROVISIONS FOR INCURRED AND UNREPORTED MASTER BOND CLAIMS	2,105,800	1,566,100
ACCUMULATED EARNINGS	1,383,659	2,017,530
	$ 3,493,459	$ 3,583,630

CONTINGENCIES AND COMMITMENTS (notes 5 and 7)

APPROVED BY THE BOARD:

Director

R. E. Director

See accompanying notes to financial statements.

CREDIT UNION DEPOSIT INSURANCE CORPORATION OF BRITISH COLUMBIA

DEPOSIT INSURANCE FUND

STATEMENT OF EARNINGS AND ACCUMULATED EARNINGS

	Year Ended December 31 1990	 1989
Revenue		
Investments	$ 8,928,058	$ 6,966,212
Assessments	8,570,040	9,657,674
Interest on assigned loans	51,298	69,892
Recoveries of financial assistance	1,165,213	3,260,392
Other	58,534	67,147
	$18,773,143	$20,021,317
Expenditures		
Debenture interest	4,348,867	3,831,261
Financial assistance (note 2)	(193,773)	9,438,957
Administration (schedule)	2,631,435	3,237,070
Lease Commitment	199,691	-
Loss on Sale of Fixed Assets	-	73,580
	$ 6,986,220	16,580,868
NET EARNINGS (note 6)	11,786,923	3,440,449
Accumulated earnings at beginning of year	14,349,074	10,908,625
ACCUMULATED EARNINGS AT END OF YEAR	$26,135,997	$14,349,074

See accompanying notes to financial statements.

CREDIT UNION DEPOSIT INSURANCE CORPORATION OF BRITISH COLUMBIA

MASTER BOND FUND

STATEMENT OF EARNINGS AND ACCUMULATED EARNINGS

	Year Ended December 31 1990	1989
Revenue		
Investments (note 3)	$ 395,829	$ 457,000
Assessments	1,580,116	769,323
	1,975,945	1,226,323
Expenditures		
Master bond premiums	1,028,762	638,500
Master bond claims expense (recovery)		
Incurred	1,321,134	67,698
Unreported	(100,000)	(500,000)
Administration (schedule)	359,920	256,305
	2,609,816	462,503
NET EARNINGS (LOSS) (note 6)	(633,871)	763,820
Accumulated earnings at beginning of year	2,017,530	1,253,710
ACCUMULATED EARNINGS AT END OF YEAR	$ 1,383,659	$2,017,530

See accompanying notes to financial statements.

CREDIT UNION DEPOSIT INSURANCE CORPORATION OF BRITISH COLUMBIA

STATEMENTS OF CHANGES IN CASH RESOURCES

CASH PROVIDED BY (USED FOR):

	Year Ended December 31	
	1990	1989
DEPOSIT INSURANCE FUND		
OPERATIONS		
Net earnings	$ 11,786,923	$ 3,440,449
Items not involving cash		
Provision for financial assistance	(280,000)	(7,050,812)
Depreciation and amortization	-	62,513
Loss on sale of fixed assets	-	73,580
Changes in non-cash balances relating to operations		
Accounts receivable and accounts payable	1,530,161	(9,581,165)
Equity shares and subordinated loans and debentures to credit unions	(329,463)	(9,624,721)
Mortgage loans and real estate held for disposal	184,136	168,638
	12,891,757	(22,511,518)
FINANCING ACTIVITIES		
Issuance of debentures	11,430,194	7,871,920
Redemption of debentures	(37,554)	(40,282)
	11,392,640	7,831,638
INVESTMENT ACTIVITIES		
Proceeds from sale of fixed assets	-	167,914
Additions to fixed assets	-	(56,219)
Non-interest bearing term deposits	-	9,000,000
	-	9,111,695
Increase (decrease) in cash resources	24,284,397	(5,568,185)
Cash resources at beginning of year	76,462,228	82,038,413
CASH RESOURCES AT END OF YEAR	$100,746,625	$76,462,228
MASTER BOND FUND		
OPERATIONS		
Net earnings (loss)	$ (633,871)	$ 763,820
Provision for (reduction in) master bond claims, not involving cash	539,700	$ (582,323)
	(94,171)	181,497
Changes in non-cash balances relating to operations		
Account receivable and accounts payable	(140,134)	
Increase (decrease) in cash resources	(234,305)	181,497
Cash resources at beginning of year	3,583,630	3,402,133
CASH RESOURCES AT END OF YEAR	$ 3,349,325	$ 3,583,630

(Cash resources is defined as cash, investments including accrued interest, and inter-fund accounts.)
See accompanying notes to financial statements.

CREDIT UNION DEPOSIT INSURANCE CORPORATION OF BRITISH COLUMBIA

SCHEDULES OF ADMINISTRATION EXPENSES

	Year Ended December 31	
	1990	1989
DEPOSIT INSURANCE FUND		
Audit	$ 9,025	$ 12,450
B.C. Central Credit Union Line of Credit, Standby Charge	31,250	31,250
Depreciation and amortization	-	62,513
Directors' fees	12,850	67,581
Insurance	3,450	12,295
Legal	10,315	65,124
Office operations	175,844	161,563
Office rent	254,801	336,710
Professional services, other	210,805	201,563
Publications and communications	4,130	36,486
Salaries and employee benefits	1,825,388	2,070,048
Travel costs	93,579	179,487
	$2,631,435	$3,237,070

	1990	1989
MASTER BOND FUND		
Audit, Accounting	$ 10,132	$ 3,050
Insurance	3,312	552
Legal	223	19,930
Office operations	66,315	20,004
Office rent	65,530	41,029
Professional services, other	44,256	5,290
Salaries and employee benefits	161,940	159,510
Travel costs	8,212	6,940
	$ 359,920	$ 256,305

CREDIT UNION DEPOSIT INSURANCE CORPORATION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1990

OPERATIONS

On September 15, 1990, the Financial Institutions Act (FIA) and the Credit Union Incorporation Act (CUIA) were proclaimed. Under the provisions of FIA, the Credit Union Deposit Insurance Corporation (CUDIC) and the Office of the Superintendent of Financial Institutions were merged to create the Financial Institutions Commission (FICOM). CUDIC continues to operate as an independent entity from within FICOM.

The mandate of CUDIC is to guarantee deposits and non-equity shares of members of British Columbia credit unions up to the limits prescribed by FIA. To meet this objective, CUDIC provides financial assistance to or on behalf of credit unions which have come under its supervision. CUDIC also undertakes administrative and regulatory functions as set out in the Act.

The amount, timing and form of assistance which may be required for credit unions under supervision is dependent on future events and outcomes. Three outcomes requiring assistance are rehabilitation, merger or liquidation of credit unions. In the event of a liquidation, CUDIC's liability to depositors is limited to the prescribed limits of the Act. CUDIC is empowered to assess credit unions and to issue debentures to them to raise additional funds if such funds are required for assistance. Provision for financial assistance in amounts determined to be likely as well as a general provision are provided in these financial statements.

Since 1986, as permitted by FIA and its predecessor Act, CUDIC has been levying additional assessments to B.C. credit unions in order to establish a fund to pay for Master Bond claims up to an annual maximum of $2,000,000. The Master Bond Program was underwritten at two levels in 1990. CUMIS General Insurance and Cooperators General Insurance Co. insure the first $5,000,000 of a claim. At the second level, the Wellington Fidelity and Guarantee Insurance, and Laurentian General Insurance, pay 95% of claims over the initial $5,000,000 up to $20,000,000. Incurred and unreported claims, as well as administrative expenses incurred by CUDIC, are charged against the fund.

Effective January 1, 1991, the Master Bond Program was transferred to Stabilization Central Credit Union of B.C. in order to give the credit union system direct administrative control over this program. Assets were distributed by transferring an amount equivalent to claim provisions to Stabilization Central and rebating the accumulated earnings of the Fund to credit unions. Both amounts were estimated based on the pro forma financial statements of the Master Bond Fund as at December 31, 1990. Simultaneously, Stabilization Central re-assessed and collected the same amount from credit unions.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Investments

Investments in marketable securities included in the investment portfolio are intended to be held to maturity. Premiums and discounts arising at the time of purchase are amortized over the period to maturity.

(b) Financial Assistance to Credit Unions

CUDIC's policy for providing for losses on purchases of equity shares of credit unions and on conditional loans, subordinated loans and subordinated debentures to credit unions is based on CUDIC's estimate of the probability of recovery of such investments and loans. Where deemed prudent, a general provision may also be provided. All other financial assistance is recognized as an expense in the financial statements upon the earlier of disbursement of assistance or when such assistance has been determined to be likely and the amount can be reasonably estimated.

Mortgage loans and real estate held for disposal are carried at net realizable value. Value is attributed to third party loans received as a consequence of assistance given only where such loans are fully secured by a mortgage on real property. No value is attributed to unsecured loans or loans secured by other than real property. At December 31, 1990, the outstanding amount of loans which have no carrying value but on which payments are being received is $40,621 (1989, $51,306).

(c) Provision for Incurred and Unreported Master Bond Claims

The provision for losses incurred represents an estimate for all costs of investigation and settlement of claims incurred and reported prior to the balance sheet date. Any estimate of future loss activity is necessarily subject to substantial uncertainty. The provision includes case based estimates and estimates for incurred but not reported claims. These provisions are adjusted up or down as additional information on the estimated amounts becomes known during the course of claims settlement. All changes in estimates are recorded in the current year.

(d) Related Party Transactions

As a result of the merger, the employees of CUDIC have become the employees of the B.C. Government working for FICOM. Almost all administrative expenses of CUDIC, including employees' salaries and benefits are paid through the government. The cost allocation to CUDIC is estimated based on the activities performed by FICOM staff on tasks pertinent to the mandate of CUDIC.

Other than the direct salaries, other expenses including overhead are allocated to CUDIC according to departmental averages and CUDIC's estimated share of activities in the department and/or organizational function.

2. FINANCIAL ASSISTANCE

(a) Assistance to Credit Unions

Details of assistance to credit unions, after specific provisions, are as follows:

	December 31	
	1990	1989
Subordinated debentures	$ 3,071,671	$ 2,742,208
Subordinated loans	150,000	150,000
Equity shares	10,000,000	10,000,000
	$13,221,671	$12,892,208

None of the above assets are currently interest bearing and will not be required to be repaid within the next fiscal year.

At December 31, 1990, 8 credit unions (1989, 16) were under supervision by CUDIC and responsibility for supervising another 4 credit unions was delegated by CUDIC to Stabilization Central.

(b) Financial Assistance Charged to Earnings

	Year Ended December 31	
	1990	1989
Provision for financial assistance, beginning of year	$6,749,000	$13,799,812
Less payments	31,978	12,778,248
Increase (decrease) in provision charged to earnings	(248,022)	5,727,436
Provision for financial assistance, end of year	6,469,000	6,749,000
Increase (decrease) in provision charged to earnings	(248,022)	5,727,436
Other assistance	54,249	3,711,521
Net financial assistance charged (recovered) to earnings	($193,773)	$9,438,957

3. INTER-FUND ACCOUNTS

The Master Bond Fund is invested as part of the total CUDIC portfolio and an investment income is paid to the Master Bond Fund based upon the average rate of return on the investment portfolio.

4. DEBENTURES ISSUED TO CREDIT UNIONS

Debentures are issued to credit unions in accordance with provisions of FIA. The debentures are issued for a term of 25 years, are subject to earlier redemption, and may be re-issued before or at maturity at the option of CUDIC.

CUDIC may fix interest on the debentures from time to time not exceeding 18% per annum. Interest is accrued and paid based on rates set on August 1 of each year. Interest rates applicable to the years ended July 31, 1991 and 1990, and April 30, 1989 have been 5-1/2%.

During the year debentures in the aggregate amount of $11,430,194 were issued for cash, and CUDIC redeemed debentures of $37,554 from those credit unions whose investment therein exceeded 1% of their members' non-equity shares and deposits or were liquidated as provided under FIA.

5. CONTINGENT LIABILITIES

CUDIC has guaranteed certain loans of various credit unions. As at December 31, 1990, these loans amount to approximately $100,000 (1989, $530,000).

6. INCOME TAXES

CUDIC is taxed as a deposit insurance corporation and is subject to income tax on its income for tax purposes, which is defined generally to exclude assessments and other revenue from credit unions, and to exclude financial assistance to or on behalf of credit unions.

Non-capital tax losses as at December 31, 1990 are approximately $4,782,000 which will expire as follows:

1992	462,000
1993	1,588,000
1994	1,546,000
1996	1,186,000

7. LEASE COMMITMENT

Commencing November 1, 1983, CUDIC entered into a ten year lease of office premises, with a five year renewal option. Minimum lease payments for the initial ten year period are $250,416 per annum. In addition, CUDIC is liable to pay property taxes and operating costs. Minimum lease payments for the five year renewal period, should the option be exercised, will be based on fair market rental as of November 1, 1993 but in any case will not be less than the rent payable during the initial ten year term.

Effective January 1, 1990, CUDIC's lease was assigned by way of a lease assignment contract. CUDIC remains on the covenant for the remainder of the lease term which may extend to November 1, 1998. CUDIC's covenant is indemnified by the parent of the assignee.

8. LIQUIDITY

CUDIC maintains a line of credit in the amount of $50,000,000 to meet short-term deposit insurance requirements. Any drawings against this line of credit would be secured by CUDIC's investments.

Workers' Compensation Board

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Acting Chairman and Members of the Workers' Compensation Board, and

To the Minister of Labour and Consumer Services,
Province of British Columbia:

I have audited the balance sheet of the Workers' Compensation Board as at December 31, 1990 and the statements of income and expense and unappropriated balance, changes in fund liabilities, changes in reserve balances and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion these financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 1990 and the results of its operations and the changes in its fund liabilities, reserve balances and financial position for the year then ended in accordance with the accounting principles described in note 1 to the financial statements.

George L. Morfitt

Victoria, British Columbia
March 5, 1991

George L. Morfitt, F.C.A.
Auditor General

WORKERS' COMPENSATION BOARD

EXHIBIT 1

BALANCE SHEET
AS AT 31 DECEMBER 1990 (in $,000's)

	1990	1989
ASSETS		
Assessments and accrued interest receivable	218,549	195,958
Deposit account unfinalled claims receivable	84,291	79,929
Portfolio investments (Note 2)	3,219,337	3,042,601
Deferred long-term investment losses (Note 3)	79,271	14,603
Fixed assets (Note 4)	61,182	60,719
	3,662,630	3,393,810
LIABILITIES, RESERVES AND UNAPPROPRIATED BALANCE		
Accounts payable and accrued liabilities	20,874	16,390
Accident fund:		
Liabilities (Exhibit 3)	3,509,109	3,111,688
Special reserves (Exhibit 4)	40,000	40,183
Unappropriated balance (Exhibit 2)	92,647	225,549
	3,662,630	3,393,810

The accompanying nine notes are an integral part of these financial statements.

Approved by the Board:

Bill Greer

F.W. Greer
Acting Chairman

R.D. Gunn
General Manager
Financial Services

WORKERS' COMPENSATION BOARD

EXHIBIT 2

STATEMENT OF INCOME AND EXPENSE AND UNAPPROPRIATED BALANCE FOR THE YEAR ENDED 31 DECEMBER 1990 (in $,000's)

	1990	1989
INCOME		
Assessments		
Classes	514,660	495,743
Deposit accounts	31,125	21,288
Penalties	7,415	3,706
	553,200	520,737
Investment income		
Earned for the year	333,578	310,081
Amortization of long-term investment (losses) gains (Note 3)	(29,726)	5,866
	303,852	315,947
	857,052	836,684
EXPENSE		
Current year claims		
Wage loss compensation	137,624	122,048
Medical aid payments	47,081	41,176
Pension awards, capitalized values	20,269	13,879
Provision for unfinalled claims	329,695	277,199
	534,669	454,302
Prior years' claims		
Adjustment to fund liabilities and reserves (Note 5)	298,390	238,688
Special Reserve costs (Note 6)	24,997	19,000
Administration and other expenses		
Administration	121,461	97,863
Review Board and Advisers	6,756	5,990
Research grants and awards	3,681	758
	131,898	104,611
	989,954	816,601
NET (LOSS) INCOME	(132,902)	20,083
UNAPPROPRIATED BALANCE — 1 January	225,549	59,520
TRANSFER FROM BENEFIT MAINTENANCE AND ASSESSMENT RATE STABILIZATION RESERVE	—	145,946
UNAPPROPRIATED BALANCE — 31 December (Exhibit 1)	92,647	225,549

WORKERS' COMPENSATION BOARD

EXHIBIT 3

STATEMENT OF CHANGES IN FUND LIABILITIES FOR THE YEAR ENDED 31 DECEMBER 1990 (in $,000's)

			Total	
	Accident	**Silicosis**	**1990**	**1989**
ADDITIONS TO THE FUND LIABILITIES				
Current year claims				
Provision for unfinalled claims	329,497	198	329,695	277,199
Pension awards, capitalized values (Note 7)	33,966	—	33,966	25,172
Prior years' claims				
Adjustment to fund liabilities (Note 5)	297,580	810	298,390	235,612
	661,043	1,008	662,051	537,983
DEDUCTIONS FROM THE FUND LIABILITIES				
Pensions paid	162,470	2,476	164,946	146,826
Wage loss compensation	57,899	—	57,899	55,166
Medical aid payments	41,686	99	41,785	34,616
	262,055	2,575	264,630	236,608
CURRENT YEAR INCREASE (DECREASE)	398,988	(1,567)	397,421	301,375
BALANCE — 1 January	3,079,920	31,768	3,111,688	2,810,313
BALANCE — 31 December (Exhibit 1)	3,478,908	30,201	3,509,109	3,111,688
Represented by:				
Provision for unfinalled claims	1,643,797	8,807	1,652,604	1,391,206
Pensions awards, capitalized values	1,835,111	21,394	1,856,505	1,720,482
	3,478,908	30,201	3,509,109	3,111,688

WORKERS' COMPENSATION BOARD

EXHIBIT 4

STATEMENT OF CHANGES IN RESERVE BALANCES FOR THE YEAR ENDED 31 DECEMBER 1990 (in $,000's)

ACCIDENT FUND SPECIAL RESERVES

	Contingent	Disaster	Enhancement	Total 1990	Total 1989
CURRENT YEAR (DECREASE) INCREASE	134	(180)	(137)	(183)	265
BALANCE — 1 January	2,366	16,680	21,137	40,183	39,918
BALANCE — 31 December (Exhibit 1)	2,500	16,500	21,000	40,000	40,183

BENEFIT MAINTENANCE AND ASSESSMENT RATE STABILIZATION RESERVE

	1990	1989
CURRENT YEAR DECREASE		
Transfer to unappropriated balance	—	(145,946)
BALANCE — 1 January	—	145,946
BALANCE — 31 December	—	—

WORKERS' COMPENSATION BOARD

EXHIBIT 5

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED 31 DECEMBER 1990 (in $,000's)

	1990	1989
OPERATING ACTIVITIES		
Net (loss) income	(132,902)	20,083
Add (deduct) items not requiring cash:		
Provision for unfinalled claims	329,695	277,199
Adjustment to fund liabilities and reserves (Note 5)	298,390	235,612
(Decrease) increase in special reserves	(183)	265
Pension awards, capitalized values (Note 7)	33,307	24,937
Depreciation	10,459	8,467
Gain on disposal of fixed assets	(104)	(147)
Pension payments recovered from third parties	659	235
Deduct cash applied in settlement of fund liabilities:		
Pensions paid	(164,946)	(146,826)
Wage loss compensation	(57,899)	(55,166)
Medical aid payments	(41,785)	(34,616)
Funds provided by operating activities	274,691	330,043
OTHER ACTIVITIES		
Purchase of fixed assets	(11,361)	(11,246)
Proceeds from the disposal of fixed assets	543	511
(Increase) decrease in deferred long-term investment losses	(64,668)	30,272
Increase in assessments and accrued interest receivable	(22,591)	(61,606)
Increase (decrease) in accounts payable and accrued liabilities	4,484	(822)
(Increase) decrease in deposit account unfinalled claims receivable	(4,362)	656
Funds applied to other activities	(97,955)	(42,235)
INCREASE IN FUNDS INVESTED	176,736	287,808
FUNDS INVESTED — 1 January	3,042,601	2,754,793
FUNDS INVESTED — 31 December	3,219,337	3,042,601

WORKERS' COMPENSATION BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1990

Note 1 - Significant Accounting Policies

(a) Fund Accounting

Although the liabilities and reserves of the Board are allocated to the Accident and Silicosis Funds and various sub-divisions thereof, the assets are recorded on a pooled basis with no allocation of individual assets to specific funds.

(b) Portfolio Investments

Long-term investments, consisting primarily of bonds of the Government of Canada, various Provinces and Crown corporations, having terms greater than 1 year, are stated at market value. The amount by which market value differs from book value represents an unrealized gain or loss. Unrealized gains and losses occurring during the year, together with gains and losses realized on disposal of long-term investments during the year, are deferred and amortized on a straight-line basis over a five year period.

Equity investments, consisting of Canadian equities only, are stated at market value. The amount by which market value differs from cost represents an unrealized gain or loss. Unrealized gains and losses occurring during the year, together with gains and losses realized on disposal of equities during the year, are deferred and amortized on a straight-line basis over a five year period.

Short-term investments, consisting primarily of treasury bills and discounted bank notes, having terms less than or equal to 1 year, are stated at amortized cost.

(c) Fixed Assets

Fixed assets are reported at cost and are depreciated on a straight-line basis over their estimated useful lives. The rates used are as follows:

Buildings	20 to 40 years
Equipment	3 to 10 years
Furniture	10 years
Vehicles	5 years

(d) Accident and Silicosis Fund Liabilities

The Board appoints a consulting actuary who examines the Fund liabilities and the underlying assumptions and methods. The report of the consulting actuary is appended to these financial statements.

(i) Unfinalled Claims

Provisions for future claims costs relating to injuries occurring prior to 31 December 1990, for which the final settlement has not been determined, represent the unfinalled claims liabilities which are part of the Accident and Silicosis Funds established under Sections 39(1)(c) and 41(2)(b) of the Workers Compensation Act. Wage loss compensation and medical aid payments made, and the capitalized value of pension awards granted, after the year of injury (or after the year in which the claim is allowed, in the case of Silicosis), are charged to the respective unfinalled claims liabilities.

Note 1 - Significant Accounting Policies (continued)

(d) Accident and Silicosis Fund Liabilities (continued)

(ii) Pensions

Capitalized values of pension awards are credited to the pension liability provisions, which are then charged with pensions paid. When a pension is awarded for an injury which occurred in the current year, its capitalized value is treated as a current period expense. In the case of a pension awarded after the year of the injury (or after the year in which the claim is allowed, in the case of Silicosis), the capitalized value of the pension is charged to the appropriate unfinalled claims liability.

(e) Reserves

Accident Fund special reserves established pursuant to Section 39 of the Workers Compensation Act are:

- Contingent Reserve [Section 39(1)(b)] which provides a reserve in aid of industries or classes which may become depleted or extinguished.
- Disaster Reserve [Section 39(1)(d)] which provides a reserve to be used to meet the loss arising from a disaster or other circumstances which the Board considers would unfairly burden the employers in a particular class.
- Enhancement Reserve [Section 39(1)(e)] which provides a reserve for payment of that portion of a disability enhanced by reason of a pre-existing disease, condition or disability.

Claims deemed by the Board to be covered by these reserves are charged to current operations.

The Board determines the amounts required to maintain these reserves at an adequate level and resulting appropriations are prorated to the various employer classes.

(f) Current Year Claims

Wage loss compensation and medical aid payments represent expenditures resulting from injuries which occurred during the current year. Amounts recorded as "Pension awards, capitalized values" and as "Provision for unfinalled claims" are the actuarial estimates of the present values of future payments resulting from injuries which occurred during the current year. The calculation of the present value provides for the future indexation of pensions by assuming that the annual rate of return on the Board's investments will exceed the annual increase in the Consumer Price Index (CPI) by 2³/₈%.

(g) Prior Years' Claims

The Board determines its liabilities at the end of each year for all injuries that have taken place to that time. During the following year, it makes benefit payments and sets new awards on those prior injuries; benefits are also increased in line with increases in the CPI. Investment income is also earned on the assets available to finance those liabilities. At the end of the following year, the Board redetermines its actuarial requirements for those prior injuries, taking into account the actual investment income, benefit increases, claims payments and pension awards made during the year. The actuarial assumptions used in those calculations may also be modified to include the more recent experience of such factors as mortality, claims levels and claims costs. This process results in an adjustment to the fund liabilities and reserves.

(h) Assessment Income and Assessments Receivable

As a significant portion of assessment income for the year is not received until after the year-end, the amount shown is an estimate based on statistical data. The difference between the estimate and the actual income received is credited or charged to income in the following year.

(i) Deposit Account Unfinalled Claims Receivable

Certain employers have been placed in deposit classes. These employers are billed on a monthly basis for wage loss compensation, medical aid payments and the capitalized value of pension awards made on their behalf, together with their proportionate share of administrative costs.

The receivable represents the present value of the estimated future payments for the unfinalled claims of deposit classes, less deposits required to be placed on account with the Board.

The Board also acts as the agent of the Government of Canada for the payment of compensation to federal employees in British Columbia. Amounts paid are recovered from the Government of Canada on a monthly basis.

Note 2 - Portfolio Investments ($,000's)

	1990	1989
Long-term investments, market value	2,467,257	2,496,853
Equities, market value	387,720	—
Short-term investments, amortized cost	377,455	559,454
Bank indebtedness	(13,095)	(13,706)
	3,219,337	3,042,601

Note 3 - Deferred Long-Term Investment Losses ($,000's)

	1990	1989
Balance - 1 January	14,603	44,875
Realized net losses (gains) for the year	17,923	(194)
Unrealized net losses (gains) for the year	76,471	(35,944)
	108,997	8,737
Amortization (charged) credited to investment income	(29,726)	5,866
Balance - 31 December	79,271	14,603

Note 4 - Fixed Assets ($,000's)

	1990				1989
	Cost	Depreciation	Accumulated Depreciation	Net Book Value	Net Book Value
Land	2,100	—	—	2,100	1,639
Buildings	50,819	1,347	13,781	37,038	37,281
Furniture, Equipment & Vehicles	52,653	9,112	30,609	22,044	21,799
Totals	105,572	10,459	44,390	61,182	60,719

Note 5 - Adjustment to Fund Liabilities and Reserves ($,000's)

	1990			1989
	Accident Fund	Silicosis Fund	Total	Total
Investment income allocation	300,603	3,249	303,852	312,871
Adjustment to prior years' actuarial estimates	(3,023)	(2,439)	(5,462)	(77,259)
	297,580	810	298,390	235,612
Adjustment to prior years' reserves	—	—	—	3,076
Totals	297,580	810	298,390	238,688

Note 6 - Special Reserve Costs ($,000's)

	1990				1989
	Contingent	**Disaster**	**Enhancement**	**Total**	**Total**
Pension awards, capitalized values	—	1,078	11,960	13,038	11,058
Wage loss compensation	—	464	9,093	9,557	8,564
Medical aid payments	—	118	2,467	2,585	2,189
	—	1,660	23,520	25,180	21,811
Adjustment to prior years' reserves (Note 5)	—	—	—	—	3,076
Decrease (increase) in special reserves	(134)	180	137	183	(265)
	(134)	180	137	183	2,811
Totals	134	1,480	23,383	24,997	19,000

Note 7 - Pension Awards, Capitalized Values ($,000's)

	1990	**1989**
Pension awards, capitalized values:		
Total	188,885	158,282
Charged to provision for unfinalled claims	154,919	133,110
Current year claims	33,966	25,172
Charged to:		
Current year claims (Exhibit 2)	20,269	13,879
Special reserves (Note 6)	13,038	11,058
	33,307	24,937
Pension payments recovered from third parties (Exhibit 5)	659	235
	33,966	25,172

Note 8 - Superannuation Plan

The Board and its employees contribute to the Workers' Compensation Board Superannuation Plan, a defined benefit plan.

The Board's 1990 contributions to the Plan amounted to $6,755,000 (1989 - $5,466,000).

The Plan requires an actuarial valuation of the Plan's liabilities at intervals of not more than three years. The last valuation was carried out as at March 31, 1988. The pension plan liabilities have been projected to December 31, 1990, using the accrued benefit actuarial method, based on the actuarial valuation made as of March 31, 1988. Pension plan assets are stated at market related values. The resulting values of pension assets and liabilities as at December 31, 1990 are as follows:

	1990	**1989**
Assets	$157,653,000	$136,160,000
Liabilities	$144,583,000	$129,279,000
Net Surplus	$ 13,070,000	$ 6,881,000

The net surplus is not included in the Board's financial statements.

Note 9 - Comparative Figures

Certain 1989 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1990.

ACTUARY'S REPORT
ECKLER PARTNERS LTD.

The Pension Liabilities for the Accident and Silicosis Funds are for pensions in effect as at 1 January 1991, but excluding pensions arising from injuries to Federal Government workers (Class 19). The present value of increases in pensions effective 1 January 1991 has been included in the Liabilities. The Pension Liabilities have been computed using the same mortality, net interest rate and other assumptions used for the valuation as at 31 December 1989. The net interest rate of $2\frac{3}{8}\%$ makes implicit provision for the future indexing of pensions on the assumption that interest earnings on Board assets in excess of $2\frac{3}{8}\%$ will correspond to future increases in the Consumer Price Index.

The Unfinalled Claims Liabilities for the Accident and Silicosis Funds are shown separately for Rateable Classes and for Deposit Classes (excluding Class 19), and are based on projections of future claims payments and awards using ratios developed from the Board's claims experience, average benefit rates, the net interest rate assumption of $2\frac{3}{8}\%$ and, where applicable, mortality, remarriage and other assumptions used for computing Pension Liabilities. The methods used in calculating these liabilities were substantially the same as those employed in the previous valuation as at 31 December 1989.

The liabilities included in this report have been computed by the Board in accordance with methods and assumptions approved by us. We have made such tests of the calculations as were deemed necessary. We have also examined the data upon which the calculations were based and found it to be sufficient for our purposes and consistent with the Board's financial statements.

In our opinion, the amounts set out below, which have been determined by the methods and assumptions described above, make reasonable provision for the future liabilities of the Board as at 31 December 1990.

	($,000's)
Accident Fund	
Pension Liabilities	$1,835,111
Unfinalled Claims Liabilities	
- Rateable Classes	1,554,576
- Deposit Classes	89,221
	$3,478,908
Silicosis Fund	
Pension Liabilities	$21,394
Unfinalled Claims Liabilities	8,807
	$30,201

J Levi

Jacob Levi, F.S.A., F.C.I.A.
Eckler Partners Ltd.
Consulting Actuaries

11 March 1991

Province of British Columbia Pooled Investment Portfolios

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
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AUDITOR'S REPORT

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have audited the statement of net assets of the Province of British Columbia Pooled Investment Portfolios, being Fund ST1, Fund ST2, Fund ST3, Indexed Canadian Equity Fund and Active Canadian Equity Fund, as at March 31, 1991, the statement of changes in net assets for the period then ended, and the statement of investments as at March 31, 1991. These financial statements are the responsibility of the Portfolios' management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of Fund ST1, Fund ST2, Fund ST3, Indexed Canadian Equity Fund and Active Canadian Equity Fund as at March 31, 1991 and the changes in fund net assets for the period then ended in accordance with generally accepted accounting principles.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 21, 1991

PROVINCE OF BRITISH COLUMBIA POOLED INVESTMENT PORTFOLIOS
STATEMENTS OF NET ASSETS
AS AT MARCH 31, 1991

	Canadian Money Market			
	FUND ST1		FUND ST2	
	1991	1990	1991	1990
	(In thousands)		(In thousands)	
Investments at market value	$ 835,180	$ 729,109	$4,938,965	$5,013,305
Cash	–	–	–	–
Accrued investment income	15	–	–	54
Total assets	835,195	729,109	4,938,965	5,013,359
Payable for investments purchased	–	–	–	–
Net assets representing unitholders' equity	$ 835,195	$ 729,109	$4,938,965	$5,013,359
Number of units outstanding (note 3)	517.190	512.177	3,099.441	3,583.521
Net asset value per unit	$ 1,615	$ 1,424	$ 1,594	$ 1,399

The five accompanying notes are an integral part of these financial statements.

Approved on behalf of the Minister of Finance and Corporate Relations:

D.H. Horswill
Deputy Minister
Ministry of Finance and
Corporate Relations

Michael Costello
Assistant Deputy Minister
Provincial Treasury
Ministry of Finance and
Corporate Relations

U.S. Money Market			
FUND ST3	INDEXED CANADIAN EQUITY FUND		ACTIVE CANADIAN EQUITY FUND
1991	1991	1990	1991
(In thousands US $)	(In thousands)		(In thousands)
$ 74,247	$870,471	$158,196	$310,724
–	9	91	2,128
–	3,765	571	938
74,247	874,245	158,858	313,790
–	(12,567)	(14,581)	(21,431)
$ 74,247	$861,678	$144,277	$292,359
70,582	928,665	156,847	261,765
$ 1,052	$ 928	$ 920	$ 1,117

PROVINCE OF BRITISH COLUMBIA POOLED INVESTMENT PORTFOLIOS
STATEMENTS OF CHANGES IN NET ASSETS
FOR THE PERIOD (NOTE 1) ENDED MARCH 31, 1991

	Canadian Money Market			
	FUND ST1		FUND ST2	
	1991	1990	1991	1990
	(In thousands)		(In thousands)	
Net assets, beginning of period	$ 729,109	$1,035,755	$5,013,359	$5,225,656
Changes during the period:				
Investment activities:				
Investment income	106,325	93,769	598,285	620,190
Net realized gain (loss) on sale of investments	–	1	(769)	(913)
Change in unrealized appreciation (depreciation) of investments	49	113	52,665	(14,243)
	106,374	93,883	650,181	605,034
Capital transactions:				
Proceeds from units issued	14,733,654	10,567,516	2,736,467	2,083,944
Amounts paid for units redeemed	(14,733,942)	(10,968,045)	(3,461,042)	(2,901,275)
	(288)	(400,529)	(724,575)	(817,331)
External management fees (note 4)	–	–	–	–
Net increase (decrease) during the period	106,086	(306,646)	(74,394)	(212,297)
Net assets, end of period	$ 835,195	$ 729,109	$4,938,965	$5,013,359

U.S. Money Market FUND ST3	INDEXED CANADIAN EQUITY FUND		ACTIVE CANADIAN EQUITY FUND
1991	1991	1990	1991
(In thousands US $)	(In thousands)		(In thousands)
$ –	$144,277	$ –	$ –
4,334	21,276	1,288	10,505
–	(2)	(180)	(1,552)
4	25,882	(6,961)	15,705
4,338	47,156	(5,853)	24,658
228,960	670,245	150,130	268,000
(159,051)	–	–	–
69,909	670,245	150,130	268,000
–	–	–	(299)
74,247	717,401	144,277	292,359
$ 74,247	$861,678	$144,277	$292,359

PROVINCE OF BRITISH COLUMBIA POOLED INVESTMENT PORTFOLIOS
STATEMENTS OF INVESTMENTS
AS AT MARCH 31, 1991

	Canadian Money Market				U.S. Money Market	
	FUND ST1		FUND ST2		FUND ST3	
	Amortized Cost	Market Value	Amortized Cost	Market Value	Amortized Cost	Market Value
	(In thousands)		(In thousands)		(In thousands U.S. $)	
Obligations of, or guaranteed by, Canada	$184,686	$184,686	$4,376,632	$4,405,705	$ –	$ –
Obligations of the Province of British Columbia	–	–	113,682	114,144	–	–
Obligations of, or guaranteed by, other provinces	15,817	15,817	8,791	8,809	–	–
Obligations of, or guaranteed by, savings institutions	520,035	520,079	408,277	410,307	74,243	74,247
Commercial paper issued by corporations incorporated under the laws of Canada or a province	114,584	114,598	–	–	–	–
Total Investments	$835,122	$835,180	$4,907,382	$4,938,965	$74,243	$74,247

	INDEXED CANADIAN EQUITY FUND			ACTIVE CANADIAN EQUITY FUND		
	Average Cost	Market Value	% of Total	Average Cost	Market Value	% of Total
Industry Sector	(In thousands)			(In thousands)		
Metals and Minerals	$ 65,368	$ 70,589	8.11	$ 18,333	$ 20,009	6.44
Golds	81,507	69,986	8.04	14,076	13,420	4.32
Oil and Gas	73,362	69,306	7.96	22,324	21,219	6.83
Paper and Forest Products	16,981	18,663	2.14	6,597	7,201	2.32
Consumer Products	65,112	70,934	8.15	21,684	22,875	7.36
Industrial Products	94,444	96,713	11.11	26,061	28,551	9.19
Real Estate and Construction	12,481	11,594	1.33	2,533	2,768	0.89
Transportation and Environmental	35,833	26,516	3.05	8,844	7,391	2.38
Pipelines	21,882	22,985	2.64	3,129	3,447	1.11
Utilities	91,787	95,919	11.02	21,307	22,629	7.28
Communication and Media	34,652	36,734	4.22	8,780	9,884	3.18
Merchandising	44,055	48,912	5.62	11,550	13,126	4.22
Financial Services	153,208	171,106	19.66	54,473	61,865	19.91
Management Companies	50,604	50,240	5.77	17,185	18,190	5.86
Total Shares	841,276	860,197	98.82	236,876	252,575	81.29
Short-term investments						
Units in Province of British Columbia Pooled Investment Fund ST1	10,274	10,274	1.18	3,686	3,686	1.19
Obligation of, or guaranteed by Canada	–	–	–	54,262	54,267	17.46
Obligation of, or guaranteed by other provinces	–	–	–	196	196	.06
Total Short-Term	10,274	10,274	1.18	58,144	58,149	18.71
Total Investments	$851,550	$870,471	100.00	$295,020	$310,724	100.00

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIOS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED MARCH 31, 1991

1. The Portfolios

The Financial Administration Act, Section 36.1, subsection 1 authorizes the Minister of Finance and Corporate Relations to establish and operate pooled investment portfolios "...in which the money from trust funds, special funds or other funds, other public money and the money of government bodies may be combined in common for the purpose of investment by means of investment units of participation in a pooled investment portfolio."

The Portfolios consist of investments, authorized by Section 36, subsection 1 and 4, and Section 36.1, subsection 7, of the Financial Administration Act.

Fund ST1 was established by the Minister on April 21, 1986, and invests in Canadian money market investments maturing within one month.

Fund ST2 was established by the Minister on September 19, 1986, and invests in Canadian money market investments maturing within one year.

Fund ST3 was established by the Minister on August 1, 1990, and invests in U.S. money market investments maturing within one year.

The Indexed Canadian Equity Fund was established by the Minister on December 12, 1989, and invests primarily in common stock of the Candian companies that comprise the Toronto Stock Exchange 300 Composite Index.

The Active Canadian Equity Fund was established by the Minister on July 26, 1990, and invests primarily in diversified portfolios of common shares of Canadian companies.

Participation in the Portfolios is expressed in units, each unit giving its holder a proportionate share in the net equity. Unitholders may only purchase and sell units on respective valuation dates. The value of a unit is determined by dividing the market value of the net assets of the Portfolio by the total number of units outstanding.

2. Significant Accounting Policies

a) Valuation of Investments

Short term investments and Units in Province of British Columbia Pooled Investment Portfolios are valued at market derived from external quotations.

Securities listed on a recognized public stock exchange are valued at their closing sale price. Securities not traded on that date are valued at the mean price between the latest bid and asked price. Securities not listed on any recognized public stock exchange are valued in the same manner based on available public quotations from recognized dealers in such securities or at the price estimated by the fund manager to be the fair value.

b) Investment Transactions and Income

Investment transactions are accounted for on the trade date basis. Dividend income is recognized on the ex-dividend date, and interest income on the accrual basis. Realized gains and losses from money market investment transactions and unrealized appreciation or depreciation of money market investments are calculated based on the amortized cost, whereas equity investments are calculated based on the average cost.

3. **Unitholders' equity**

There is no limitation on the number of Portfolio units available for issue. The following is a summary of the changes in units outstanding during the respective periods.

	FUND ST1		FUND ST2	
	1991	1990	1991	1990
Outstanding, beginning of period	512.177	823.812	3,583.521	4,182.275
Issued	9,658.792	7,884.512	1,842.551	1,566.035
Redeemed	(9,653.779)	(8,196.147)	(2,326.661)	(2,164.789)
Outstanding, end of period	517.190	512.177	3,099.411	3,583.521

	FUND ST3	INDEXED CANADIAN EQUITY FUND		ACTIVE CANADIAN EQUITY FUND
	1991	1991	1990	1991
Outstanding, beginning of period	–	156.847	–	–
Issued	224.763	771.818	156.847	261.765
Redeemed	(154.181)	–	–	–
Outstanding, end of period	70.582	928.665	156.847	261.765

4. **External Management Fees**

Management fees are paid by the Active Canadian Equity Fund to seven external fund managers for providing investment management and advisory services. The management fees are calculated based on the quarterly net assets.

5. **Related Party Transactions**

All inter-portfolio transactions are conducted at market value.

Administration costs are borne by the Minister of Finance and Corporate Relations, Provincial Treasury. The Minister recovers these costs by charging unitholders directly a management fee calculated based on the market value of their investment holdings administered by Provincial Treasury.

Summary of Financial Statements of Corporations and Agencies to which the *Financial Information Act* Applies

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Introduction to Summaries of Financial Statements of Corporations and Agencies to which the *Financial Information Act* Applies

This section of the Public Accounts contains summaries of the financial statements of corporations required to report under the *Financial Information Act*, S.B.C. 1985 chapter 8, sec. 2.

Corporation means corporation, association, board, commission, society or public body as defined in this Act.

Information required to be prepared under the *Financial Information Act* for each fiscal year shall include:

- a statement of assets and liabilities;
- an operational statement;
- a schedule of the amount of debts;
- a schedule of guarantees and indemnity agreements;
- a schedule showing in respect of each employee earning more than a prescribed amount, the total remuneration paid to the employee and total amount paid for his expenses, and a consolidated total of all remuneration paid to all other employees; and
- a schedule showing the total amount paid to each supplier of goods or services during the fiscal year that exceeds a prescribed amount, and a consolidated total of all other payments made to suppliers of goods or services during that fiscal year.

These summary statements do not contain the detailed financial information listed above for each entity. They are only intended to give the reader an overview of the size and scope of the entities to which the *Financial Information Act* applies. Reporting entities, included in the summary statements of section B, are not included in section F.

Complete financial statements may be obtained from the corporation on payment of a prescribed fee.

Summary of Audited Financial Statements of Public Bodies Reporting under the *Financial Information Act* for the Year Ended March 31, 1990

(Unaudited)

(In Thousands)

	Balance Sheet			Operating Statement		
Colleges, Universities And Institutes	Assets $	Liabilities $	Equity $	Revenue $	Expenditure $	Surplus $
British Columbia Institute of Technology	110,338	36,846	73,492	98,747	101,858	(3,111)
Camosun College	50,193	21,579	28,614	41,597	40,846	751
Capilano College	45,368	19,988	25,380	30,992	30,382	610
Cariboo College	42,494	21,881	20,613	35,159	35,067	92
College of New Caledonia	36,339	12,576	23,763	25,053	24,261	792
Douglas College	60,797	39,368	21,429	40,717	39,647	1,070
East Kootenay Community College	20,156	12,150	8,006	11,301	10,636	665
Emily Carr College of Art and Design	13,509	5,553	7,956	10,325	9,559	766
Fraser Valley College	32,691	18,358	14,333	21,001	21,096	(95)
Justice Institute	6,058	1,185	4,873	8,940	9,039	(99)
Kwantlen College	47,258	25,163	22,095	28,499	27,102	1,397
Malaspina College	37,237	10,843	26,394	39,243	38,507	736
North Island College	14,783	13,467	1,316	14,241	13,353	888
Northern Lights College	26,810	16,660	10,150	14,260	13,778	482
Northwest Community College	24,123	1,503	22,620	11,023	11,394	(371)
Okanagan College	53,346	27,821	25,525	38,435	36,256	2,179
Open Learning Agency	16,323	7,210	9,113	29,354	30,854	(1,500)
Pacific Marine Training Institute	11,735	6,031	5,704	4,370	4,445	(75)
Selkirk College	22,330	5,285	17,045	20,453	20,700	(247)
Simon Fraser University	295,585	88,929	206,656	182,452	175,589	6,863
University of British Columbia	871,004	248,387	622,617	529,299	522,211	7,088
University of Victoria	254,452	50,842	203,610	146,371	142,984	3,387
Vancouver Community College	133,661	76,142	57,519	97,949	95,597	2,352
	2,226,590	**767,767**	**1,458,823**	**1,479,781**	**1,455,161**	**24,620**

The figures on this schedule are a summation of the most recent audited financial statements available of individual Universities, Colleges and Institutes. Totals are shown only to give the reader an idea of the scope of the organizations on a collective basis. Financial statements of individual entities may be requested. (*See* introduction).

Summary of Audited Financial Statements of Public Bodies Reporting Under the *Financial Information Act* for the Year Ended June 30, 1990

(Unaudited)

(In Thousands)

		Balance Sheet			Operating Statement		
School Districts		Assets $	Liabilities $	Equity $	Income $	Expenditure $	Surplus $
01	Fernie	49,775	27,433	22,341	20,008	19,644	364
02	Cranbrook	28,783	12,038	16,745	20,463	20,356	107
03	Kimberley	16,719	7,323	9,396	10,898	10,409	489
04	Windermere	13,734	7,034	6,700	7,783	7,540	243
07	Nelson	36,017	17,094	18,923	20,779	20,900	(121)
09	Castlegar	25,714	11,980	13,733	12,234	11,982	252
10	Arrow Lakes	13,260	9,176	4,084	5,833	5,729	103
11	Trail	37,728	10,032	27,696	18,567	17,497	1,070
12	Grand Forks	15,273	9,594	5,680	7,209	7,249	(39)
13	Kettle Valley	8,357	4,666	3,691	4,202	4,230	(28)
14	South Okanagan	20,370	10,313	10,056	11,574	11,424	149
15	Penticton	29,014	13,022	15,992	22,209	22,199	10
16	Keremeos	8,095	5,114	2,981	3,886	3,758	128
17	Princeton	11,515	6,330	5,185	5,398	5,136	262
18	Golden	10,807	5,268	5,539	6,982	7,138	(157)
19	Revelstoke	21,234	11,818	9,415	9,554	9,061	493
21	Armstrong-Spallumcheen	12,494	7,229	5,264	7,865	7,828	37
22	Vernon	53,062	24,164	28,898	39,852	40,203	(351)
23	Central Okanagan	122,542	62,428	60,114	72,345	70,608	1,737
24	Kamloops	113,230	50,889	62,341	74,274	73,439	835
26	North Thompson	16,320	7,167	9,152	6,792	6,549	243
27	Cariboo–chilcotin	67,753	32,734	35,019	44,541	44,196	345
28	Quesnel	45,232	22,267	22,965	28,662	27,956	706
29	Lillooet	15,158	9,727	5,432	7,445	7,213	232
30	South Cariboo	14,352	4,735	9,617	9,246	9,161	85
31	Merritt	13,584	5,737	7,847	10,079	9,675	405
32	Hope	14,661	6,934	7,727	8,796	8,806	(10)
33	Chilliwack	41,657	18,099	23,558	39,429	39,735	(306)
34	Abbotsford	108,969	68,028	40,941	61,835	62,078	(244)
35	Langley	133,196	80,677	52,519	79,507	79,261	246
36	Surrey	255,132	157,005	98,127	174,871	174,573	298
37	Delta	109,880	41,178	68,702	79,195	76,757	2,437
38	Richmond	116,458	56,991	59,466	85,684	84,563	1,121
39	Vancouver	269,422	82,955	186,467	260,300	258,228	2,072
40	New Westminster	28,957	14,804	14,153	23,028	22,640	388
41	Burnaby	85,651	24,955	60,696	86,217	85,380	836
42	Maple Ridge-Pitt Meadows	79,124	50,535	28,589	54,049	54,407	(358)
43	Coquitlam	144,272	59,042	85,230	101,735	102,963	(1,228)
44	North Vancouver	91,343	28,591	62,752	76,700	75,769	932
45	West Vancouver	33,484	8,850	24,634	27,003	26,230	772

Summary of Audited Financial Statements of Public Bodies Reporting Under the *Financial Information Act* for the Year Ended June 30, 1990—Continued

(Unaudited)

(In Thousands)

		Balance Sheet			Operating Statement		
School Districts		Assets $	Liabilities $	Equity $	Income $	Expenditure $	Surplus $
46	Sunshine Coast	32,438	17,063	15,375	17,948	17,690	257
47	Powell River	23,344	8,619	14,725	17,076	16,867	209
48	Howe Sound	36,582	16,101	20,481	19,497	18,833	664
49	Central Coast	8,036	3,233	4,802	3,549	3,427	123
50	Queen Charlotte	10,482	3,720	6,762	7,350	7,161	189
52	Prince Rupert	34,946	18,916	16,029	19,752	19,677	75
54	Bulkley Valley	27,843	15,869	11,974	15,275	15,185	90
55	Burns Lake	21,498	11,556	9,941	10,653	10,298	355
56	Nechako	36,757	17,758	19,000	19,170	18,376	794
57	Prince George	150,741	66,959	83,783	95,042	93,594	1,448
59	Peace River South	52,740	27,548	25,191	32,677	30,769	1,908
60	Peace River North	57,165	33,955	23,210	29,949	30,556	(607)
61	Greater Victoria	137,805	50,529	87,275	110,268	109,882	387
62	Sooke	49,468	24,759	24,709	36,643	36,554	88
63	Saanich	42,219	17,528	24,691	34,469	32,700	1,768
64	Gulf Islands	16,793	9,415	7,378	10,258	10,250	8
65	Cowichan	43,938	16,806	27,131	35,781	35,974	(193)
66	Lake Cowichan	10,716	4,969	5,747	6,225	6,272	(47)
68	Nanaimo	103,082	44,821	58,261	63,438	63,369	69
69	Qualicum	38,909	24,621	14,288	22,319	22,278	40
70	Alberni	35,621	9,250	26,372	30,501	30,260	241
71	Courtenay	45,000	22,573	22,427	35,282	35,590	(308)
72	Campbell River	55,623	26,555	29,067	33,872	33,969	(97)
75	Mission	41,837	28,242	13,596	26,985	27,173	(188)
76	Agassiz-Harrison	5,851	2,676	3,175	4,573	4,429	143
77	Summerland	10,144	4,658	5,486	7,005	7,027	(22)
80	Kitimat	21,676	6,753	14,923	12,392	12,424	(32)
81	Fort Nelson	13,866	6,610	7,256	6,339	6,326	13
84	Vancouver Island West	11,081	3,576	7,505	5,773	5,742	31
85	Vancouver Island North	38,422	18,432	19,989	18,312	17,796	516
86	Creston-Kaslo	24,970	15,131	9,840	13,963	13,925	37
87	Stikine	17,727	10,862	6,866	6,477	5,738	739
88	Terrace	49,395	20,896	28,499	28,698	28,855	(156)
89	Shuswap	55,016	25,129	29,887	27,348	27,627	(279)
92	Nisga'a	10,587	2,061	8,526	4,321	4,346	(25)
		3,704,646	**1,732,105**	**1,972,534**	**2,516,209**	**2,493,409**	**22,793**

The figures on this schedule are a summation taken from the audited financial statements of individual School Districts. Totals are shown only to give the reader an idea of the scope of the organizations on a collective basis. The financial statements of individual School Districts may be requested. (*See* introduction).

Summary of Audited Financial Statements of Public Bodies Reporting Under the *Financial Information Act* for the Year Ended March 31, 1990

(Unaudited)

(In Thousands)

Hospital Societies	Balance Sheet			Operating Statement		
	Assets $	Liabilities $	Equity $	Revenue $	Expenditure $	Surplus $
100 Mile District Hospital Society	3,154	277	2,877	3,661	3,791	(130)
Arbutus Society for Children	11,492	2,311	9,181	11,500	11,385	115
Armstrong & Spallumcheen Health Care Society	1,998	316	1,682	1,477	1,504	(27)
Arrow Lakes Hospital Society	1,772	225	1,547	2,116	2,168	(52)
Arthritis Society The	3,136	1,932	1,204	7,719	6,283	1,436
Ashcroft and District General Hospital	2,142	183	1,959	2,328	2,330	(2)
Barriere & District Health Society	679	3	676	318	307	11
Bella Coola General Hospital	1,706	82	1,624	1,206	1,247	(41)
Boundary Hospital Society	4,477	539	3,938	4,699	4,922	(223)
British Columbia Cancer Agency	59,301	9,378	49,923	65,874	65,826	48
British Columbia Rehabilitation Society	10,674	3,379	7,295	32,995	32,918	77
British Columbia's Children's Hospital	25,795	8,733	17,062	85,197	86,354	(1,157)
Bulkley Valley District Hospital Society	4,379	769	3,610	5,895	5,906	(11)
Burnaby Hospital Society	41,236	4,226	37,010	55,475	55,357	118
Burns Lake & District Hospital Society	1,216	209	1,007	2,967	3,084	(117)
Campbell River & District General Hospital Society	15,230	1,939	13,291	14,393	14,569	(176)
Cariboo Memorial Hospital Society	10,571	659	9,912	10,130	10,170	(40)
Cassiar Hospital Society The	377	51	326	779	710	69
Castlegar & District Hospital Society	5,798	931	4,867	4,852	4,913	(61)
Chase & District Health Society	952	67	885	372	385	(13)
Chemainus General Hospital	1,483	237	1,246	1,990	1,995	(5)
Chetwynd & District Hospital Society	1,902	113	1,789	1,917	1,815	102
Chilliwack General Hospital Society	39,730	2,261	37,469	25,133	25,140	(7)
Cowichan District Hospital Association The	10,592	1,645	8,947	19,433	19,135	298
Cranbrook Regional Hospital Society	23,599	1,109	22,490	14,788	14,840	(52)
Creston Valley Hospital Association	3,515	381	3,134	4,497	4,505	(8)
Cumberland Health Care Society	2,245	1,506	739	2,195	2,146	49
Dawson Creek & District Hospital Society	7,525	651	6,874	9,763	9,629	134
Delta Centennial Hospital Society	8,355	1,547	6,808	12,434	12,667	(233)
Dr. Helmcken Memorial Hospital Society	868	140	728	1,247	1,246	1
Elkford & District D & T Centre Society	1,043	86	957	502	507	(5)
Fernie District Hospital Society	2,567	209	2,358	3,886	3,989	(103)
Fort Nelson Hospital Society	2,167	135	2,032	2,590	2,505	85
Fort St. John & District Hospital Society	7,687	729	6,958	8,561	8,470	91
Fraser Canyon Hospital Association	3,570	863	2,707	2,867	2,890	(23)
Fraser Lake & District Health Society	672	22	650	452	444	8
Fraser–Burrard Hospital Society	109,988	12,423	97,565	111,412	112,232	(820)
Gold River Health Clinic Society	868	28	840	393	382	11
Golden & District General Hospital Society	2,537	832	1,705	2,971	3,006	(35)
Greater Victoria Hospital Society The	119,083	26,192	92,891	212,630	211,570	1,060
G.R. Baker Memorial Hospital Society	18,211	430	17,781	9,853	9,867	(14)
Holy Family Hospital	5,987	618	5,369	12,039	11,975	64
Houston Health Care Services Society	1,808	113	1,695	637	632	5
Hudson's Hope Health Care Society	587	63	524	341	339	2
Juan de Fuca Hospital Society	21,082	1,777	19,305	21,647	21,675	(28)
Kelowna & District Hospital Society	51,738	6,114	45,624	61,207	60,871	336
Keremeos Diagnostic & Treatment Centre	527	87	440	313	291	22
Kimberley & District Hospital Society	3,628	643	2,985	4,050	4,078	(28)
Kitimat General Hospital Society	5,462	657	4,805	7,216	7,206	10
Kootenay Lake District Hospital	7,059	957	6,102	10,802	10,551	251
Lady Minto Gulf Islands Hospital The	4,289	675	3,614	3,251	3,255	(4)

Summary of Audited Financial Statements of Public Bodies Reporting Under the *Financial Information Act* for the Year Ended March 31, 1990—Continued

(Unaudited)

(In Thousands)

	Balance Sheet			Operating Statement		
Hospital Societies	Assets $	Liabilities $	Equity $	Revenue $	Expenditure $	Surplus $
Ladysmith & District Hospital Association	2,169	558	1,611	3,273	3,244	29
Langley Memorial Hospital	27,971	2,916	25,055	28,606	28,817	(211)
Lillooet District Hospital Society	4,399	244	4,155	2,212	2,212	0
Logan Lake Health Care Society	665	35	630	323	337	(14)
Louis Brier Hospital	3,155	1,920	1,235	4,597	4,668	(71)
Mackenzie Hospital Society	820	303	517	1,627	1,766	(139)
Maple Ridge Hospital Association	21,698	2,226	19,472	21,707	22,041	(334)
Matsqui–Sumas–Abbotsford General Hospital Society	21,504	4,094	17,410	33,743	34,519	(776)
McBride & District Hospital Society	1,155	245	910	1,450	1,396	54
Mennonite Benevolent Society	846	169	677	2,730	2,907	(177)
Mission Memorial Hospital Society	8,212	2,062	6,150	13,264	13,697	(433)
Mount Saint Joseph Hospital Society	12,563	3,509	9,054	22,408	22,371	37
Mount St. Francis Hospital	1,905	196	1,709	3,481	3,443	38
Mount St. Mary Hospital	2,335	204	2,131	5,000	5,025	(25)
Nanaimo Regional General Hospital Society	34,243	3,908	30,335	44,186	43,444	742
Nicola Valley Health Care Society	2,661	257	2,404	3,566	3,508	58
Nisga'a Valley Health Board	2,123	200	1,923	396	421	(25)
North and West Vancouver Hospital Society The	56,131	6,411	49,720	76,738	74,689	2,049
North Peace Extended Care Society	3,709	226	3,483	1,951	1,981	(30)
Omineca Hospital Society (Stuart Lake Hosp.).	1,309	183	1,126	1,719	1,764	(45)
Omineca Hospital Society (St. John)	2,194	251	1,943	2,829	2,960	(131)
Overlander Hospital Society	8,946	860	8,086	8,710	8,774	(64)
Pacific Health Care Society	12,181	1,498	10,683	14,674	14,779	(105)
Peace Arch District Hospital Society	22,725	2,185	20,540	29,200	29,553	(353)
Pemberton & District Hospital Society	570	33	537	394	392	2
Penticton Hospital Society	24,897	3,779	21,118	30,195	30,431	(236)
Port Alice Hospital Society	391	106	285	658	633	25
Port Hardy Hospital Society	4,194	209	3,985	2,217	2,234	(17)
Port McNeill & District Hospital Society	1,852	836	1,016	1,346	1,357	(11)
Pouce Coupe Community Hospital Society	2,660	318	2,342	2,485	2,481	4
Powell River Hospital Society	11,177	982	10,195	10,645	10,884	(239)
Prince George and District Hospital Society	39,441	3,907	35,534	48,029	46,830	1,199
Prince Rupert Regional Hospital Association	6,850	1,050	5,800	11,135	11,016	119
Princeton Hospital Society	1,915	169	1,746	2,412	2,405	7
Queen Charlotte Islands Hospital Society	2,024	231	1,793	1,861	1,841	20
Revelstoke District Health Society	4,707	984	3,723	3,586	3,544	42
Richmond Hospital Society	23,173	4,402	18,771	32,014	32,500	(486)
Rossland Hospital Society The	1,478	253	1,225	2,269	2,257	12
Royal Inland Hospital	43,357	7,956	35,401	57,764	57,465	299
R.W. Large Memorial Hospital of United Church	1,224	229	995	1,078	1,095	(17)
Saanich Peninsula Hospital Society	8,428	1,027	7,401	15,507	15,486	21
Salvation Army Grace Hospital The	8,052	3,076	4,976	31,970	32,122	(152)
Slocan Community Hospital & Health Care Society	2,944	183	2,761	1,659	1,755	(96)
Society of Enderby and District Memorial Hospital	1,686	383	1,303	2,876	2,996	(120)
Society of The Shuswap Lake General Hospital The	5,244	839	4,405	8,739	8,898	(159)
South Okanagan Hospital Society	3,957	881	3,076	6,206	6,148	58
Sparwood General Hospital Society	3,884	357	3,527	2,559	2,585	(26)
Squamish Health Care Society	10,830	326	10,504	4,010	3,957	53

Summary of Audited Financial Statements of Public Bodies Reporting Under the *Financial Information Act* for the Year Ended March 31, 1990—Continued

(Unaudited)

(In Thousands)

Hospital Societies	Balance Sheet			Operating Statement		
	Assets $	Liabilities $	Equity $	Revenue $	Expenditure $	Surplus $
Stewart General Hospital Association	585	198	387	552	521	31
St. Bartholomew's Hospital Society The	570	113	457	1,201	1,160	41
St. George's Hospital Society	1,139	177	962	1,894	1,744	150
St. Joseph's General Hospital	11,839	1,522	10,317	19,246	19,011	235
St. Mary's Hospital Society	10,948	761	10,187	8,095	8,078	17
St. Mary's Hospital (New Westminster)	7,698	2,117	5,581	19,687	19,696	(9)
St. Michael's Centre Hospital Society	3,243	619	2,624	1,779	1,680	99
St. Paul's Hospital	65,031	10,348	54,683	111,184	110,378	806
St. Vincent's Arbutus Hospital Society	1,148	200	948	2,852	2,804	48
St. Vincent's Hospital	9,956	2,039	7,917	19,003	19,287	(284)
Summerland Hospital Society The	4,025	318	3,707	4,375	4,338	37
Sunny Hill Hospital for Children	5,759	866	4,893	7,130	7,324	(194)
Surrey Memorial Hospital Society	41,763	7,283	34,480	59,953	60,296	(343)
Tahsis Hospital Society	841	51	790	650	625	25
Terrace Regional Health Care Society	9,276	1,787	7,489	9,662	9,592	70
Tofino Hospital Society	786	149	637	1,470	1,490	(20)
Trail Regional Hospital Society	9,528	2,314	7,214	21,011	21,032	(21)
Trillium Health Care Society	2,351	66	2,285	2,201	2,262	(61)
Tumbler Ridge Health Care Services Society	2,277	79	2,198	891	882	9
University Hospital Society	39,511	20,533	18,978	148,217	147,672	545
Valemount Health Planning Society	634	53	581	290	250	40
Vancouver General Hospital	287,442	28,017	259,425	237,004	235,523	1,481
Vernon Jubilee Hospital Society	40,364	2,856	37,508	33,240	33,216	24
Victorian Hosp & Health Serv. Soc. of Kaslo	768	46	722	714	717	(3)
West Coast General Hospital Society The	7,898	2,334	5,564	12,542	12,538	4
Whistler Health Care Society	887	190	697	819	804	15
Winderemere District Hospital Association The	2,121	416	1,705	2,632	2,646	(14)
Wrinch Memorial Hospital	2,580	303	2,277	2,643	2,606	37
	1,717,981	**252,383**	**1,465,598**	**2,225,911**	**2,221,782**	**4,129**

Almost all long-term debt associated with construction projects is the responsibility of the hospital districts. As a result, these hospital societies' financial statements do not reflect this long term debt and the associated interest expenses.

Net earnings (losses) are for the operating funds only and do not include other funds.

The figures on this schedule are a summation of the audited financial statements of British Columbia Hospital Societies. Totals shown are only to give the reader an idea of the scope of the organizations on a collective basis. Financial statements of individual hospital societies may be requested. (*See* introduction).

Summary of Audited Financial Statements of Public Bodies Reporting Under the *Financial Information Act* for the Year Ended December 31, 1989

(Unaudited)

(In Thousands)

Municipalities	Balance Sheet			Operating Statement		
	Assets $	Liabilities $	Equity $	Revenue $	Expenditure $	Surplus $
Cities:						
Armstrong	11,311	3,414	7,896	2,215	1,974	242
Castlegar	29,285	8,456	20,829	6,280	6,182	99
Colwood	9,240	1,067	8,173	4,359	4,179	180
Courtenay	20,646	3,906	16,740	10,343	10,180	163
Cranbrook	79,117	29,468	49,649	17,630	16,808	823
Dawson Creek	69,634	25,659	43,975	14,848	14,229	618
Duncan	19,235	3,597	15,639	4,438	4,318	120
Enderby	6,433	2,281	4,152	1,361	1,341	20
Fernie	30,586	11,126	19,460	6,500	6,167	332
Fort St. John	54,913	21,891	33,022	14,928	14,561	367
Grand Forks	20,193	3,960	16,233	4,444	4,403	41
Greenwood	3,444	1,246	2,198	688	666	22
Kamloops	293,801	108,177	185,625	53,586	53,049	537
Kelowna	215,007	63,488	151,519	65,296	64,557	739
Kimberley	35,817	9,723	26,094	7,566	7,455	111
Langley	49,461	7,259	42,202	11,650	11,460	190
Merritt	17,953	3,600	14,354	4,444	4,227	216
Nanaimo	177,470	51,109	126,361	56,891	53,378	3,513
Nelson	45,074	6,234	38,841	15,333	15,306	27
New Westminster	121,208	24,649	96,559	53,423	51,793	1,630
North Vancouver	155,406	27,672	127,733	31,533	31,321	213
Parksville	21,658	7,157	14,501	6,104	5,984	121
Penticton	124,204	28,090	96,113	30,994	30,275	718
Port Alberni	62,854	9,855	52,999	18,764	18,240	524
Port Coquitlam	69,656	4,883	64,773	22,003	21,798	205
Port Moody	46,734	6,486	40,248	13,755	13,230	526
Prince George	317,887	70,770	247,117	54,865	54,114	751
Prince Rupert	122,300	26,540	95,759	34,636	34,259	376
Quesnel	29,521	7,788	21,733	9,335	9,184	151
Revelstoke	34,885	4,911	29,973	6,567	6,364	203
Richmond	531,599	89,754	441,845	92,424	89,579	2,845
Rossland	6,472	2,557	3,915	3,144	3,147	(4)
Terrace	31,738	9,272	22,466	11,026	10,308	718
Trail	35,516	9,494	26,021	13,937	13,920	17
Vancouver	3,306,988	602,128	2,704,860	526,904	503,784	23,120
Vernon	86,156	25,844	60,312	18,843	18,951	(108)
Victoria	213,265	33,262	180,003	79,625	79,337	287
White Rock	26,363	4,302	22,061	10,171	10,036	135
Williams Lake	34,631	10,427	24,204	9,180	8,947	233
	6,567,660	1,371,503	5,196,157	1,350,033	1,309,011	41,022

Summary of Audited Financial Statements of Public Bodies Reporting Under the *Financial Information Act* for the Year Ended December 31, 1989—Continued

(Unaudited)

(In Thousands)

Municipalities	Balance Sheet			Operating Statement		
	Assets $	Liabilities $	Equity $	Revenue $	Expenditure $	Surplus $
Districts:						
Abbotsford	63,742	23,851	39,891	15,390	15,049	340
Burnaby	871,071	75,218	795,853	129,480	124,790	4,691
Campbell River	87,432	29,128	58,305	18,314	17,288	1,026
Central Saanich	28,678	4,252	24,426	8,838	8,692	146
Chetwynd	19,618	4,940	14,678	3,149	3,075	74
Chilliwack	138,115	24,383	113,733	33,329	33,152	176
Coldstream	13,578	5,047	8,531	3,725	3,601	124
Coquitlam	206,142	48,793	157,350	47,531	46,874	657
Delta	272,289	78,579	193,710	62,389	60,068	2,321
Elkford	41,833	17,256	24,576	6,438	6,026	412
Esquimalt	29,003	7,029	21,974	11,691	11,009	682
Houston	13,071	2,910	10,161	3,190	2,933	257
Hudson's Hope	6,135	1,204	4,931	1,459	1,467	(8)
Invermere	14,697	8,571	6,126	2,761	2,697	64
Kent	10,278	1,747	8,531	2,755	2,725	30
Kitimat	50,211	10,654	39,557	13,396	13,239	158
Langley	184,013	31,829	152,185	34,094	32,266	1,829
Logan Lake	6,819	2,848	3,971	2,304	1,890	414
Mackenzie	28,369	6,390	21,979	7,044	6,245	799
Maple Ridge	186,371	51,921	134,450	29,406	29,065	341
Matsqui	120,852	36,582	84,270	36,521	34,318	2,203
Metchosin	4,215	347	3,867	1,511	1,476	36
Mission	72,038	22,990	49,048	19,591	19,480	111
New Hazelton	4,360	1,020	3,340	749	667	82
North Cowichan	64,633	9,174	55,459	13,370	13,042	329
North Saanich	18,399	2,235	16,164	5,392	4,892	500
North Vancouver	248,573	20,632	227,941	45,657	44,245	1,413
Oak Bay	49,588	6,741	42,847	17,089	17,027	63
Peachland	9,261	2,076	7,185	2,135	1,990	146
Pitt Meadows	34,849	4,092	30,757	4,519	4,497	22
Port Hardy	30,085	5,520	24,565	5,364	5,016	348
Powell River	51,882	13,388	38,495	15,574	15,367	207
Saanich	173,739	41,081	132,658	55,603	53,488	2,115
Salmon Arm	61,562	12,865	48,696	8,990	8,988	2
Sechelt	7,075	2,375	4,700	2,725	2,638	86
Sechelt Indian	62	15	48	223	221	1
Spallumcheen	6,202	128	6,074	1,865	1,864	1
Sparwood	45,333	5,464	39,869	8,027	7,598	430
Squamish	38,462	11,632	26,830	9,200	8,669	531
Stewart	6,417	1,443	4,974	2,090	1,880	210
Summerland	32,098	6,897	25,201	7,190	6,884	305
Surrey	678,897	154,077	524,819	158,448	156,906	1,543
Taylor	7,836	1,554	6,283	2,698	2,628	70
Tofino	10,941	359	10,582	867	783	84
Tumbler Ridge	57,341	35,607	21,734	11,755	10,683	1,071
Vanderhoof	10,853	2,655	8,198	2,520	2,542	(22)
West Vancouver	119,528	38,953	80,576	49,959	49,617	342
Whistler	68,398	27,435	40,963	11,724	10,592	1,132
	4,304,946	903,886	3,401,060	938,041	910,149	27,892

Summary of Audited Financial Statements of Public Bodies Reporting Under the *Financial Information Act* for the Year Ended December 31, 1989—Continued

(Unaudited)

(In Thousands)

	Balance Sheet			Operating Statement		
Municipalities	Assets $	Liabilities $	Equity $	Revenue $	Expenditure $	Surplus $
Towns:						
Comox	12,650	1,485	11,165	6,966	6,624	342
Creston	17,218	4,566	12,652	3,521	3,249	272
Fort Nelson	21,588	7,200	14,388	4,386	4,328	59
Gibsons	11,066	2,568	8,498	2,848	2,894	(46)
Golden	13,192	4,544	8,648	3,193	3,104	88
Hope	8,300	623	7,676	2,670	2,556	114
Ladysmith	19,448	7,353	12,095	4,196	3,909	287
Osoyoos	13,194	4,197	8,997	2,976	2,926	51
Port McNeill	8,298	1,007	7,291	1,413	1,369	43
Princeton	8,444	1,561	6,883	1,664	1,662	2
Qualicum Beach	18,609	4,682	13,927	3,965	3,644	321
Sidney	26,203	5,341	20,862	8,144	8,004	141
Smithers	29,456	8,382	21,073	5,098	4,869	228
View Royal	1,702	84	1,618	2,978	2,936	43
	209,367	53,595	155,773	54,019	52,073	1,946
Villages:						
100 Mile House	8,559	3,051	5,508	1,826	1,805	21
Alert Bay	3,582	209	3,372	616	527	89
Anmore	506	60	446	321	294	27
Ashcroft	9,077	2,653	6,424	2,115	1,826	289
Belcarra	959	177	783	258	258	0
Burns Lake	10,204	2,210	7,995	1,802	1,759	43
Cache Creek	4,476	1,903	2,573	1,311	1,144	167
Chase	8,466	3,562	4,904	1,637	1,641	(4)
Clinton	2,318	388	1,931	651	513	138
Cumberland	4,903	516	4,386	1,246	1,202	43
Fort St. James	9,761	3,431	6,330	2,051	1,842	209
Fraser Lake	5,295	1,574	3,720	1,174	1,166	8
Fruitvale	3,607	759	2,848	1,107	1,040	67
Gold River	9,814	981	8,833	2,729	2,705	24
Granisle	2,829	514	2,315	900	819	82
Harrison Hot Springs	4,895	1,289	3,606	1,120	967	153
Hazelton	3,161	921	2,240	517	453	64
Kaslo	3,355	1,370	1,985	962	918	44
Keremeos	4,303	1,893	2,409	819	747	72
Lake Cowichan	7,779	3,427	4,352	2,019	1,870	149
Lillooet	6,101	1,196	4,906	1,160	1,144	16
Lions Bay	2,417	123	2,294	637	582	55
Lumby	3,817	726	3,092	853	766	86
Lytton	1,621	330	1,291	386	351	35
Masset	6,013	1,237	4,776	1,018	899	119
McBride	2,362	537	1,824	793	761	32
Midway	2,218	130	2,088	444	426	17
Montrose	2,679	597	2,083	625	617	8
Nakusp	7,012	890	6,122	1,370	1,172	198
New Denver	2,065	490	1,574	457	425	31
Oliver	9,778	4,246	5,532	2,166	1,960	206
Pemberton	7,347	1,114	6,233	640	598	41
Port Alice	2,608	699	1,909	1,425	1,284	141
Port Clements	3,180	1,538	1,642	591	589	2
Port Edward	9,655	1,369	8,286	2,124	2,067	57

Summary of Audited Financial Statements of Public Bodies Reporting Under the *Financial Information Act* for the Year Ended December 31, 1989—Continued

(Unaudited)

(In Thousands)

	Balance Sheet			Operating Statement		
Municipalities	Assets $	Liabilities $	Equity $	Revenue $	Expenditure $	Surplus $
Villages—Continued:						
Pouce Coupe	4,433	1,847	2,586	873	773	100
Salmo	3,430	743	2,687	693	651	42
Sayward	2,149	185	1,964	457	424	33
Silverton	1,283	237	1,047	351	305	46
Slocan	2,157	727	1,430	477	473	5
Tahsis	7,117	1,355	5,762	1,937	1,824	113
Telkwa	2,383	780	1,603	579	500	80
Ucluelet	6,224	493	5,730	937	851	86
Valemount	5,324	1,524	3,800	1,304	1,083	220
Warfield	3,925	85	3,839	1,192	1,087	105
Zeballos	1,564	328	1,236	577	574	3
	216,710	54,416	162,294	49,245	45,684	3,561
Total Municipalities	**11,298,684**	**2,383,400**	**8,915,284**	**2,391,338**	**2,316,918**	**74,420**
Regional Districts						
Alberni-Clayoquot	9,652	7,553	2,099	4,094	4,002	92
Bulkley-Nechako	16,923	15,296	1,626	4,305	4,164	141
Capital	203,303	126,386	76,917	56,462	53,396	3,066
Cariboo	59,243	42,876	16,368	13,458	13,253	204
Central Coast	2,022	150	1,872	298	249	49
Central Fraser	96,049	78,022	18,028	13,316	13,174	142
Central Kootenay	32,878	20,379	12,499	10,920	9,884	1,035
Central Okanagan	57,507	46,305	11,202	14,547	14,141	406
Columbia Shuswap	28,294	21,098	7,196	7,698	7,178	520
Comox-Strathcona	76,561	54,679	21,881	16,158	15,411	747
Cowichan Valley	43,143	24,374	18,769	13,551	12,304	1,247
Dewdney-Alouett	58,493	50,667	7,826	9,602	9,533	69
East Kootenay	74,844	66,559	8,285	14,630	13,886	744
Fort Nelson-Liard	9,992	7,308	2,684	4,175	4,122	53
Fraser-Cheam	26,860	20,094	6,766	6,348	6,084	264
Fraser-Fort George	68,872	63,264	5,608	14,501	13,875	626
Greater Vancouver	323,621	268,233	55,387	60,592	60,070	522
Kitimat-Stikine	20,456	16,925	3,532	5,219	5,176	43
Kootenay-Boundary	29,165	16,958	12,206	10,505	9,487	1,018
Mount Waddington	8,772	5,903	2,869	2,212	2,375	(163)
Nanaimo	102,147	72,289	29,858	23,993	22,181	1,812
North Okanagan	41,058	30,707	10,351	12,001	10,938	1,063
Okanagan-Similkameen	33,569	28,257	5,312	8,096	7,873	224
Peace River	85,406	77,284	8,121	18,767	18,080	687
Powell River	9,114	7,184	1,929	2,302	2,051	251
Skeena-Queen Charlotte	26,581	25,515	1,066	5,051	4,878	173
Squamish-Lillooet	20,601	19,333	1,268	3,875	3,752	123
Sunshine Coast	24,193	10,080	14,113	6,984	6,754	230
Thompson-Nicola	74,533	69,238	5,294	20,857	19,763	1,094
Total Regional Districts	**1,663,851**	**1,292,918**	**370,934**	**384,519**	**368,033**	**16,486**

The figures on this schedule are a summation of the various local government funds. No eliminations have been made for inter–fund transactions. The operating statements for municipalities do not include taxation collected for other governments (eg. school, hospital, British Columbia Assessment Authority, Municipal Finance Authority and other) but do include taxation for regional district purposes. The financial statements of individual muncipalities and regional districts may be requested. (*See* introduction).

Summary of Audited Financial Statements of Public Bodies Reporting Under the *Financial Information Act*

(Unaudited)

	(Thousands of Dollars)					
	Balance Sheet			Operating Statement		
Other Public Bodies	Assets $	Liabilities $	Equity $	Revenue $	Expenditure $	Surplus $
Discovery Foundation	26,529	15,595	10,934	8,864	8,612	252
Insurance Council of British Columbia	883	296	587	661	745	(84)
Legal Services Society	4,527	5,981	(1,454)	40,110	42,073	(1,963)
	31,939	**21,872**	**10,067**	**49,635**	**51,430**	**(1,795)**

The financial information presented is at the following dates: Discovery Foundation—March 31, 1990, Insurance Council of British Columbia—May 31, 1990, Legal Services Society—March 31, 1991.

Included in this summary are only those reporting entities that are not reported in the summary statements of section F. Totals are shown only to give the reader an idea of the scope of other public bodies reporting under the *Financial Information Act*. The financial statements of these entities may be requested. (*See* introduction).